



CONFIRMED MINUTES

Shire of West Arthur
Ordinary Council Meeting
Thursday 21 August 2025

These Minutes were confirmed at the Ordinary council meeting on 25 September 2025.

Signed:

KAREN HARRINGTON

Presiding Member at the meeting at which the Minutes were Confirmed.

Acting Shire President

Forest to Wheatbelt

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The purpose of this council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of West Arthur during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of West Arthur. The Shire of West Arthur warns that anyone who has an application lodged with the Shire of West Arthur must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of West Arthur in respect of the application.

Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision.

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**MINUTES OF SHIRE OF WEST ARTHUR
ORDINARY COUNCIL MEETING
HELD IN THE COUNCIL CHAMBERS
ON THURSDAY, 21 AUGUST 2025 AT 7.30PM**

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member declared the meeting open at 7.46pm.

The Presiding Member advised all attendees that the meeting is being recorded as required by s5.23A of the Local Government Act 1995 and regulations 14F - 14I of the Local Government (Administration) Regulations 1996.

2 ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

COUNCILLORS:	Neil Morrell	(Shire President) - Remote
	Karen Harrington	(Deputy Shire President) - Presiding
	Graeme Peirce	(Elected Member) - Remote
	Adam Squires	(Elected Member) - Remote
	Duncan South	(Elected Member)
	Robyn Lubcke	(Elected Member)
	Russell Prowse	(Elected Member)

STAFF:	Vin Fordham Lamont	(Chief Executive Officer)
	Rajinder S Sunner	(Manager Corporate Services)
	Tahnee-Lee Lubcke	(Projects Officer)
	Cassandra Squires	(Works Administration)
	Sharon Bell	(Community Development Officer)

APOLOGIES:	Gary Rasmussen	(Manager Works and Services)
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ON LEAVE OF ABSENCE:	Nil
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ABSENT:	Nil
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MEMBER OF THE PUBLIC:	Nil
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3 ANNOUNCEMENTS OF PRESIDING MEMBERS

Nil

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5 PUBLIC QUESTION TIME

Nil

6 PETITIONS, DEPUTATIONS, PRESENTATIONS, SUBMISSIONS

Nil

7 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

8 DISCLOSURE OF INTEREST

Cr Harrington declared an Impartiality Interest and both Cr's South and Prowse declared a Financial Interest in relation to item 14.1 Development Application - Proposed Meteorological Monitoring Mast.

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS HELD**9.1 ORDINARY MEETING OF COUNCIL 24 JULY 2025**

Author: Renee Schinzig, Administration Officer
Authorising Officer: Vin Fordham Lamont, Chief Executive Officer
Date: 15/08/2025

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meetings are to be kept and submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.

VOTING REQUIREMENTS:

Simple Majority

RESOLUTION OCM-2025-077

Moved: Cr Robyn Lubcke
Seconded: Cr Duncan South

That the Minutes of the Ordinary Meeting of Council held in Council Chambers on 24 July 2025 be confirmed as true and correct.

In Favour: Crs Karen Harrington, Neil Morrell, Graeme Peirce, Adam Squires, Duncan South, Robyn Lubcke, Russell Prowse

Against: Nil

Abstained: Nil

CARRIED 7/0

10 REPORTS FROM COUNCILLORS**Cr Neil Morrell (Shire President)**

Nil

Cr Karen Harrington (Deputy Shire President)

Cr Harrington attended on the 25th July, the Bringing Dowerin Downtown Luncheon, the Re-Alliance Renewable Energy Summit in Newcastle, NSW from 5-7 August, the Budget Workshop on the 11th August and the Central Country Zone Executives Committee Meeting on 12th August.

Cr Graeme Peirce

Cr Peirce attended the Budget Workshop on the 11th August.

Cr Robyn Lubcke

Cr Lubcke attended the West Arthur Community Resource Centre Committee Meeting on 30th July.

Cr Duncan South

Cr South attended the Budget Workshop on the 11th August.

Cr Adam Squires

Cr Squires attended the Budget Workshop on the 11th August.

Cr Russell Prowse

Cr Prowse attended the Budget Workshop on the 11th August.

ITEMS BOUGHT FORWARD FOR THE CONVENIENCE OF THE MEETING**PROCEDURAL MOTION****RESOLUTION OCM-2025-078**

Moved: Cr Robyn Lubcke

Seconded: Cr Russell Prowse

That Council bring forward Item 14.1 Development Application - Proposed Meteorological Monitoring Mast and Item 16.1 Adoption of 2025-2026 Annual Budget.

In Favour: Crs Karen Harrington, Neil Morrell, Graeme Peirce, Adam Squires, Duncan South, Robyn Lubcke, and Russell Prowse

Against: Nil

Abstained: Nil

CARRIED 7/0

Crs Duncan South, and Russell Prowse left the meeting at 7.53pm, due to declaring a Financial Interest in Item 14.1

Item 14.1 Brought Forward	DEVELOPMENT APPLICATION - PROPOSED METEOROLOGICAL MONITORING MAST
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Item 14.1 was brought forward in the order of business in accordance with Council Resolution OCM-2025-078

Author: Joe Douglas, Planning Consultant
Authorising Officer: Vin Fordham Lamont, Chief Executive Officer
Date: 12/08/2025
Disclosure of Interest: Nil
Location: Lot 13998 (No.483) Burnett Road, Arthur River - A45
Applicant: Acciona Energy Australia Global Pty Ltd
Owner: Aztech Investments Pty Ltd
Proposal: Construction and temporary use of a proposed meteorological monitoring mast.
Attachments: 1. Development Application and Supporting Documentation

SUMMARY:

This report recommends Council grant conditional approval to a development application received for the construction and temporary use of a proposed meteorological monitoring mast on the abovementioned property

BACKGROUND:

The applicant/proponent has submitted a development application requesting Council's approval for the construction and use of a proposed meteorological monitoring mast on Lot 13998 (No.483) Burnett Road, Arthur River for a period of up to five (5) years only.

The proposed mast will be constructed to monitor wind speed and direction to help determine the suitability of the immediate locality for generating wind power and inform the design layout for the future proposed Bellwether Wind Farm.

The proposed mast will have an overall height of 120 metres above natural ground level with setbacks greater than 50 metres to all designated lot boundaries. It will be constructed using steel lattice on concrete footings and occupy an area of approximately two (2) hectares to accommodate all the associated guy wires and anchor blocks.

Specific details of the proposed development, including documentation and plans, are provided in Attachment 1.

Lot 13998 comprises a total area of approximately 944.13 hectares and is located in the north-eastern part of the Shire's municipal district in close proximity to the common boundaries with the Shires of Narrogin and Wagin and approximately 2.75 kilometres east of Albany Highway.

The subject land is gently to moderately sloping, contains superficial natural drainage lines in various locations, and has been extensively cleared throughout, aside from a number of small to medium size stands of native remnant vegetation that have been retained for land management purposes. Soils appear suitable and capable of accommodating the proposed development with little to no risk of subsidence, landslip or soil erosion.

Lot 13998 has historically been developed and continues to be used for broadacre agriculture purposes (i.e. cropping and grazing) and contains cleared paddocks, dams, internal access tracks and boundary firebreaks. Key built form improvements include two (2) single houses and associated outbuildings, numerous farm sheds, grain storage silos and animal holding pens, all of which are located centrally on the land approximately 600 metres north-east of where the proposed development will be undertaken.

The subject land has direct frontage and access to Burnett Road along its southern boundary which is a local road under the care, control and management of the Shire that has been constructed to a basic rural standard (i.e. unsealed road carriageway). All access to/from the proposed development will be via the land's Burnett Road frontage.

Lot 13998 has not been identified as priority agricultural land, is not subject to inundation or flooding during extreme storm events, and does not contain any buildings or places of cultural heritage significance within its designated boundaries. A significant proportion of the property has been designated by the Fire and Emergency Services Commissioner as being bushfire prone however the proposed development will not be undertaken within these areas.

Immediately adjoining and other nearby land uses are all rural in nature (i.e. broadacre cropping and grazing) on lots ranging in size from 40 to 425 hectares. It is significant to note the proposed development is well removed from all existing certified and uncertified aerodromes in the district, including the Hillman Airfield to the west, and will not therefore have any impacts on any controlled or designated airspace.

COMMENT:

Lot 13998 is classified 'Rural' zone in the Shire of West Arthur Local Planning Scheme No.2 (LPS2).

The stated objectives in LPS2 for the development and/or use of any land classified 'Rural' zone are as follows:

- i. To ensure the continuation of broad-hectare agriculture as the principal land use in the district, encouraging where appropriate the retention and expansion of agricultural activities;*
- ii. To provide for intensive agricultural uses and diversified farming which retain the rural character and amenity of the locality, and which are consistent with land suitability;*
- iii. To help protect rural land from land degradation and further loss of biodiversity by:*
 - minimising clearing of remnant vegetation;*
 - encouraging retention and protection of remnant vegetation;*
 - encouraging development and protection of vegetation corridors;*
 - encouraging development of sustainable surface and sub-surface drainage works;*
 - encouraging rehabilitation of salt-affected land;*
 - encouraging soil conservation through land management measures; and*
 - encouraging identification and protection of wetlands;*
- iv. To consider non-rural uses where they can be shown to be of benefit to the district and not detrimental to the natural resources or the environment;*
- v. To allow for facilities for tourists and travellers, and for recreation uses; and*
- vi. To have regard to use of adjoining land at the interface of the rural zone with other zones to avoid adverse effects on local amenities.*

A meteorological mast is a use not specifically referred to in the Zoning Table of LPS2 and must therefore be considered and determined in accordance with clause 4.4.2 of the Scheme. As such, Council must determine whether the proposed development of Lot 13998 for this purpose:

- a) is consistent with the objectives of the 'Rural' zone and is therefore a use that may be permitted in the zone subject to any conditions considered relevant; or

- b) may be consistent with the objectives of the 'Rural' zone and advertise the application for public comment in accordance with the procedural requirements of the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*; or
- c) is not consistent with the objectives of the 'Rural' zone and is therefore not permitted in the zone.

Having regard for:

- i) the small area to be occupied by the proposed mast (i.e. approximately 2 hectares) and the fact the majority portion of the subject land will continue to be used for broadacre agricultural purposes;
- ii) the intention to develop the proposed mast on a previously cleared portion of the property that is not salt affected and is well removed from any existing creek lines and wetlands (i.e. it will not be detrimental to any natural resources or the environment);
- iii) the relatively minor scale of the proposed development with minimal earthworks and surface drainage works required; and
- iv) the significant benefits the proposed development will have in facilitating the current transition to renewable energy sources and the long term development and growth of the local and State economy,

it is concluded the proposal is consistent with the objectives of the subject land's current 'Rural' zoning classification and is therefore a use that may be permitted within the zone subject to any conditions Council considers appropriate.

The application has been assessed with due regard for the specific objectives and standards of the Shire's local planning framework including LPS2 and all relevant local planning policies, the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* and the outcomes from public advertising including advice received from Airservices Australia (i.e. no concerns or objections raised). This assessment has confirmed the proposal is compliant or capable of compliance with the following relevant requirements:

- The general aims and objectives of LPS2 including those specific to all land classified 'Rural' zone;
- Land capability and land use compatibility including the continuation of broadacre agricultural activity;
- Lot boundary setbacks;
- Amenity of the locality including potential environmental, visual and social impacts;
- Protection of the natural environment, water resources and cultural heritage significance;
- Vehicle access and parking;
- Aviation safety; and
- Bushfire, flood risk and stormwater drainage management.

Council should also note the following key points when considering and determining the application:

1. The proposed mast will not give rise to any noise and air emissions (gases, dust and odours) once construction has been completed. As such there is no need to consider the requirements of State Planning Policy 4.1 entitled 'Industrial Interface' or the Environmental Protection Authority's Guidance Statement No.3 entitled 'Separation Distances between Industrial and Sensitive Land Uses'.
2. All works associated with the proposed development will be undertaken over an eight (8) to ten (10) day period using a small construction workforce, including the installation and testing of all sensors and equipment. Given the proposed works are temporary in nature,

the proponent must comply with the requirements of the *Public Health Act 2016* and associated guidelines for the management of public health risks associated with temporary toilets in Western Australia.

3. No personnel will be on site during operation of the proposed mast. As such the need for ongoing access to the proposed development for routine maintenance purposes during the operational phase is expected to be minimal.
4. The Aviation Impact Assessment report submitted in support of the application recommends the following measures be implemented to ensure compliance with the Civil Aviation Safety Authority's (CASA's) requirements:
 - a) *The mast structure is constructed with alternating markings for at least the top third of the mast (i.e. alternating contrasting bands of colour);*
 - b) *Marker balls or high visibility flags/sleeves being installed on the upper third of the outside guy wires to improve the mast's visibility for the benefit of aircraft operators;*
 - c) *Guy wire ground attachment points being constructed using contrasting colours to the surrounding ground/vegetation; and*
 - d) *Details of the mast's coordinates and elevation be provided to Airservices Australia by the proponent for possible inclusion in an obstacle database maintained by that agency and publication on aeronautical charts.*

It is significant to note CASA and the proponent's aviation consultant have confirmed the installation of low-intensity obstacle lighting at the top of meteorological monitoring masts is not mandatory but should be considered to ensure masts can be readily identified by pilots in low light atmospheric conditions and at night.

5. No submissions were received from any immediately adjoining or other nearby landowners or the local community more generally during the mandatory 28-day public advertising process. One submission was received from Airservices Australia with no express concerns or objections raised.
6. Whilst the proposed development is likely to have a minor negative visual impact on the immediate locality due to the height of the proposed mast in its rural landscape setting and the various markings and visibility devices recommended by the Aviation Impact Assessment, this impact must be balanced with the benefits the mast will provide when planning for the Bellwether Wind Farm. In this case it is contended the benefits outweigh the minor negative visual impact expected to arise which it should be noted are not permanent given the proposed development only has a lifespan of up to five (5) years and was not identified as being an issue during the 28 day public advertising process.
7. The proposed development is generally consistent with the objectives of the State Planning Strategy and State Energy Transformation Strategy in terms of ensuring the delivery of secure, reliable, sustainable and affordable electricity that meets the State's growing demand. It is also consistent with the objectives of the Shire's Wind Farms Policy, current Local Planning Strategy, and proposed new Joint Local Planning Strategy which are aligned with the State Planning Framework. As such it is expected to make a beneficial contribution to the current transition to renewable energy sources and the long term development and growth of the local and State economy.

In light of the above findings it is concluded the proposal for Lot 13998 is acceptable and unlikely to have any significant negative impacts on the general amenity, character, functionality and safety of the immediate locality subject to compliance with a number of conditions. As such it is recommended Council exercise discretion and grant conditional approval to the application to ensure the

development proceeds in accordance with the information and plans submitted in support of the proposal and the specific requirements of the Shire's local planning framework.

An alternative to the recommendation for conditional development approval provided below is not considered necessary or recommended for the following reasons:

- i) The proposal is well founded, permissible and has scope to be approved immediately;
- ii) The proposal is capable of being implemented in accordance with the standards and requirements of the Shire's local planning framework subject to compliance with a number of conditions;
- iii) The proposal is unlikely to have any negative environmental, social, economic or governance impacts; and
- iv) The proponent is obliged to address/satisfy all other statutory and regulatory requirements to ensure the development is undertaken in an orderly and proper manner.

CONSULTATION:

The application was advertised for public comment in accordance with the procedural requirements of clause 64 of the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the minimum required period of 28 days. This process included:

- Publication of a public notice and copy of the application on the Shire's website;
- Publication of a public notice in the Shire's newsletter and Facebook page;
- Correspondence to all immediately adjoining landowners inviting their feedback/comment; and
- Referral of the application to the Civil Aviation Safety Authority and Airservices Australia for review and comment.

At the conclusion of public advertising one (1) submission had been received from Airservices Australia with no express concerns or objections raised.

STATUTORY ENVIRONMENT:

- *Planning and Development Act 2005*
- *Planning and Development (Local Planning Schemes) Regulations 2015*
- *Shire of West Arthur Local Planning Scheme No.2*

POLICY IMPLICATIONS:

- *State Planning Policy 2.0 – Environment and Natural Resources Policy*
- *State Planning Policy 2.5 – Rural Planning*
- *Shire of West Arthur Local Planning Policy No.5 – Wind Farms*

FINANCIAL IMPLICATIONS:

There are no immediate financial implications for the Shire aside from the administrative costs associated with processing the application which are accounted for in the Shire's annual budget and have been offset in part by the development application fee paid by the proponent. All costs associated with the proposed development will be met by the proponent.

It is significant to note should the proponent/landowner be aggrieved by Council's final decision in this matter they have the right to seek a formal review of that decision by the State Administrative Tribunal. Should this occur for whatever reason, which is considered unlikely in this particular case given the recommendation for conditional approval, the Shire would need to respond. The cost to

respond to an appeal cannot be determined at this preliminary stage but could be expected, based on the recent experience of other local government authorities in Western Australia, to range anywhere from \$5,000 to \$60,000 excluding GST and possibly more depending upon how far the matter proceeds through the review process.

STRATEGIC IMPLICATIONS:

The proposed development is generally consistent with the following elements of the Shire's Local Planning Strategy (2006), Draft Joint Local Planning Strategy (2024), Strategic Community Plan Towards 2031, Corporate Business Plan 2021-2025 and Economic Development Strategy 2023-2033.

Local Planning Strategy (2006)

Section 5.1 – Support the diversification of agricultural production and other rural land uses that complement established farming practices and have potential to expand the economic base and population of the district; and

Section 6 – Encourage and support environmental conservation and protection within the district.

Draft Local Planning Strategy (2024)

Section 1.2.4.1 – Protect, conserve and enhance environmental and landscape values for the benefit of current and future generations;

Section 1.2.4.3 - Manage land use to protect water resources for drinking water, amenity, environmental management, recreation, tourism, agriculture, mining, industry and cultural heritage;

Section 1.2.5.8 - Plan for strategic regional infrastructure which supports the ongoing sustainable development in the Strategy Area and surrounding region.

1.3.2.14 - Support the protection and conservation of sites with significant heritage and cultural values and continue to reflect the Shire's unique heritage.

Strategic Community Plan Towards 2031

Local Economy Outcome 2.2 – A growing, diverse business community;

Local Economy Outcome 2.3 – Existing businesses develop and grow;

Natural Environment Outcome 3.1 – Maintain and improve our key natural assets;

Natural Environment Outcome 3.3 – Our natural biodiversity is maintained and valued;

Built Environment Outcome 4.1 – Our road network is well maintained;

Built Environment Outcome 4.3 – Our cultural heritage is preserved and promoted; and

Built Environment Outcome 4.4 – Appropriate planning and development.

Corporate Business Plan 2023/24 – 2026/27

Art, Culture and Heritage – Maintain and preserve heritage buildings and places;

Economic Development – Support agricultural diversification opportunities;

Asset Management – Our built infrastructure, including road network, is well maintained; and

Climate and Environment – Maintain and improve key natural assets.

Economic Development Strategy 2023-2033

Priority 2: Infrastructure Development - Built infrastructure that is well maintained and meets the needs of our community;

Priority 5: Strategic Industries and Diversification - Greater economic resilience through industry diversification; and

Priority 6: Investment Attraction - New industry development and diversified job opportunities.

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Development occurs in a manner not consistent with legislative requirements
Risk Likelihood (based on history and with existing controls)	Unlikely (2)

Risk Consequence	Minor (2) Non-compliance results in imposed penalties.
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Low (4)
Principal Risk Theme	Compliance failure
Risk Action Plan (Controls or Treatment Proposed)	Ensure compliance with conditions of approval and other applicable legislation and regulations.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:**That Council:**

1. **Determine** the proposed development of a meteorological monitoring mast on Lot 13998 (No.483) Burnett Road, Arthur River is consistent with the objectives of the land's current 'Rural' zoning classification in the Shire of West Arthur Local Planning Scheme No.2 and may therefore be permitted in the zone; and
2. **Approve** the development application submitted by Acciona Energy Australia Global Pty Ltd under the authority of Aztech Investments Pty Ltd (Landowner) for the construction and temporary use of a proposed new meteorological monitoring mast on Lot 13998 (No.483) Burnett Road, Arthur River subject to the following conditions and advice notes:

Conditions

1. The proposed development shall be undertaken in accordance with the documentation and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by the local government.
2. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of the local government.
3. The proposed development shall be substantially commenced within a period of two (2) years from the date of this approval. If the development is not substantially commenced within this period it shall not be carried out without the further approval of the local government having first being sought and obtained.
4. This approval is valid for a period of five (5) years only unless otherwise approved by the local government.
5. The proposed mast shall be constructed with alternating markings for at least the top one third portion of the structure (i.e. alternating contrasting bands of colour) in accordance with Part 139 (Aerodromes) Manual of Standards 2019.
6. Marker balls or high visibility flags/sleeves must be installed on the upper one third portion of the outside guy wires to improves the mast's visibility for the benefit of aircraft operators prior to commissioning and use of the proposed mast for its intended purpose.

7. Guy wire ground attachment points shall be fenced or constructed using contrasting colours to the surrounding ground and vegetation prior to commissioning and use of the proposed mast for its intended purpose.
8. Details of the proposed mast's coordinates and elevation shall be provided to Airservices Australia by the proponent for inclusion in an obstacle database maintained by that agency and publication on aeronautical charts. Evidence of the notification required by this condition shall be provided to the local government within seven (7) days of the notification being provided to Airservices Australia.
9. The removal and/or trimming of any native vegetation within any local road reserves used to access the proposed development is not permitted unless otherwise approved by the local government.
10. The proponent shall, at its own cost, arrange for the immediate repair of any damage and/or extraordinary wear and tear on the local road network arising from the proposed development in accordance with any written directive and specifications issued by the local government's Chief Executive Officer.
11. All waste generated during the construction process shall be disposed or recycled at an approved/licensed waste disposal and/or recycling facility. No waste is permitted to be stored and disposed on the land.
12. The proposed mast and all associated improvements shall be removed from the land in their entirety with the area they occupied reinstated to its original condition insofar as practicable within 90 days of expiry of this approval unless otherwise approved by the local government.

Advice Notes

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the proponent and not the local government to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the local government's attention.
2. This is a development approval of the Shire of West Arthur under its Local Planning Scheme No.2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the proponent to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. In accordance with the *Building Act 2011* and *Building Regulations 2012* a building permit application for the proposed structure may be required. Please contact the local government's Building Surveyor Mr Peter Hulme on 9257 9941 or peter.hulme@kalamunda.wa.gov.au to confirm the relevant requirements in this regard.
4. The proponent is reminded of its obligation to ensure compliance with the requirements of the *Public Health Act 2016* and associated guidelines for the management of public health risks associated with temporary toilets in Western Australia. To confirm the relevant requirements in this regard please contact the local government's Environmental Health Officer on 9890 0900 or eho@narrogin.wa.gov.au.
5. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of West Arthur Local Planning Scheme No.2 and may result in legal action being initiated by the local government.

6. If the proponent/landowner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be submitted directly to the State Administrative Tribunal within 28 days of the determination.

Note:

Prior to the commencement of the meeting, Councillors raised concerns regarding the lack of detail in relation bushfire risk and mitigation compliance.

The Author provided an extra point in the Advice Notes to rectify Councils concerns and updated the Recommendation as follows.

RESOLUTION OCM-2025-079

Moved: Cr Robyn Lubcke

Seconded: Cr Neil Morrell

That Council:

1. **Determine** the proposed development of a meteorological monitoring mast on Lot 13998 (No.483) Burnett Road, Arthur River is consistent with the objectives of the land's current 'Rural' zoning classification in the Shire of West Arthur Local Planning Scheme No.2 and may therefore be permitted in the zone; and
2. **Approve** the development application submitted by Acciona Energy Australia Global Pty Ltd under the authority of Aztech Investments Pty Ltd (Landowner) for the construction and temporary use of a proposed new meteorological monitoring mast on Lot 13998 (No.483) Burnett Road, Arthur River subject to the following conditions and advice notes:

Conditions

1. The proposed development shall be undertaken in accordance with the documentation and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by the local government.
2. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of the local government.
3. The proposed development shall be substantially commenced within a period of two (2) years from the date of this approval. If the development is not substantially commenced within this period it shall not be carried out without the further approval of the local government having first being sought and obtained.
4. This approval is valid for a period of five (5) years only unless otherwise approved by the local government.
5. The proposed mast shall be constructed with alternating markings for at least the top one third portion of the structure (i.e. alternating contrasting bands of colour) in accordance with Part 139 (Aerodromes) Manual of Standards 2019.
6. Marker balls or high visibility flags/sleeves must be installed on the upper one third portion of the outside guy wires to improves the mast's visibility for the benefit of aircraft operators prior to commissioning and use of the proposed mast for its intended purpose.
7. Guy wire ground attachment points shall be fenced or constructed using contrasting colours to the surrounding ground and vegetation prior to commissioning and use of the proposed mast for its intended purpose.

8. Details of the proposed mast's coordinates and elevation shall be provided to Airservices Australia by the proponent for inclusion in an obstacle database maintained by that agency and publication on aeronautical charts. Evidence of the notification required by this condition shall be provided to the local government within seven (7) days of the notification being provided to Airservices Australia.
9. The removal and/or trimming of any native vegetation within any local road reserves used to access the proposed development is not permitted unless otherwise approved by the local government.
10. The proponent shall, at its own cost, arrange for the immediate repair of any damage and/or extraordinary wear and tear on the local road network arising from the proposed development in accordance with any written directive and specifications issued by the local government's Chief Executive Officer.
11. All waste generated during the construction process shall be disposed or recycled at an approved/licensed waste disposal and/or recycling facility. No waste is permitted to be stored and disposed on the land.
12. The proposed mast and all associated improvements shall be removed from the land in their entirety with the area they occupied reinstated to its original condition insofar as practicable within 90 days of expiry of this approval unless otherwise approved by the local government.

Advice Notes

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the proponent and not the local government to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the local government's attention.
2. This is a development approval of the Shire of West Arthur under its Local Planning Scheme No.2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the proponent to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. In accordance with the *Building Act 2011* and *Building Regulations 2012* a building permit application for the proposed structure may be required. Please contact the local government's Building Surveyor Mr Peter Hulme on 9257 9941 or peter.hulme@kalamunda.wa.gov.au to confirm the relevant requirements in this regard.
4. The proponent is reminded of its obligation to ensure compliance with the requirements of the *Public Health Act 2016* and associated guidelines for the management of public health risks associated with temporary toilets in Western Australia. To confirm the relevant requirements in this regard please contact the local government's Environmental Health Officer on 9890 0900 or eho@narrogin.wa.gov.au.
5. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of West Arthur Local Planning Scheme No.2 and may result in legal action being initiated by the local government.
6. If the proponent/landowner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be submitted directly to the State Administrative Tribunal within 28 days of the determination.

7. The proponent is reminded of their obligation to ensure compliance with the *Bush Fires Act 1954* and the Shire of West Arthur Annual Bush Fire Notice to help guard against any future potential bushfire risk given portions of the property the subject of this approval have been designated by the Fire and Emergency Services Commissioner as being bushfire prone. In addition, the proponents employees and contractors must comply with any Shire of West Arthur Harvest and Vehicle Movement Ban in place at the time. It is strongly recommended the proponent liaise with the local government's Chief Fire Control Officer prior to the commencement of development.

In Favour: Crs Karen Harrington, Graeme Peirce, Adam Squires, Robyn Lubcke

Against: Cr Neil Morrell

Abstained: Nil

CARRIED 4/1

Crs Duncan South, and Russell Prowse returned to the meeting at 8.00pm.

ATTACHMENT 1

JBS&G 67782 | 166,314 (0)

30 May 2025

Vin Fordham Lamont
Chief Executive Officer
Shire of West Arthur
Via email: shire@westarthur.wa.gov.au

Application for Development Approval – Meteorological Mast

Dear Mr Lamont,

Acciona Energy Australia Global Pty Ltd (hereon referred to as Acciona) is seeking Development Approval from the Shire of West Arthur (hereon referred to as the Shire) under the Local Planning Scheme No. 2 to construct and operate a Meteorological Mast (hereon referred to as Met Mast) at one proposed location within the Shire (Figure 1).

The purpose of constructing and operating the Met Mast is to undertake climatic monitoring and determine the suitability of the location for siting a future wind farm, referred to as Acciona's Bellwether Wind Farm project.

This supporting letter provides the following information to support Acciona's application for development approval (DA) (Attachment B):

- description of proposed works, including proposed location and specifications of the Met Mast
- summary of consultation undertaken to date regarding installation and operation of the Met Mast
- consideration of local planning requirements relevant to the proposed Met Mast.

Project Overview

Acciona is proposing to install one (1) Met Mast, in association with the future Bellwether Wind Farm, at the following location within the Shire:

- (-33° 12' 4", 117° 2' 1") Lot 13998 (483) Burnett Road, Arthur River WA

The Certificate of Title for Lot 13998 is provided in Attachment C.

The Met Mast will provide wind speed and direction data for the project area, which can then be used to determine suitability of the area for generating wind power. Construction of each Met Mast will likely consist of a concrete foundation and metal lattice structure supported by guy wires. There are seven (7) excavated areas; one mast base of which size is dependent on engineering (approximately up to 1800 mm x 1800 mm x 600 mm), and six (6) anchors (3 inner and 3 outer). The size is dependent on engineering; however, approximately up to 1800 mm x 1800 mm x 1600 mm, based on sizes of recent met mast constructions. The installed mast is intended to be temporary with a lifespan of 2 to 5 years and will consist of the following components (see Attachment D):

- galvanised steel framework with alternating contrasting bands of colour to at least top third of mast
- mounting boom for anemometers (to measure wind speed and direction)
- guy-fixing system (inner, intermediate and outer anchor footings and guy wires)

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- cables for data and electrical purposes
- paint markers on mast, aviation marker balls and ground markers (i.e. guy wires) for aviation safety.

An indicative schematic diagram of a Met Mast is provided in Plate 1.



Plate 1: Example of Met Mast (Captains Mountain Wind Farm 2021)

Met Mast Specifications

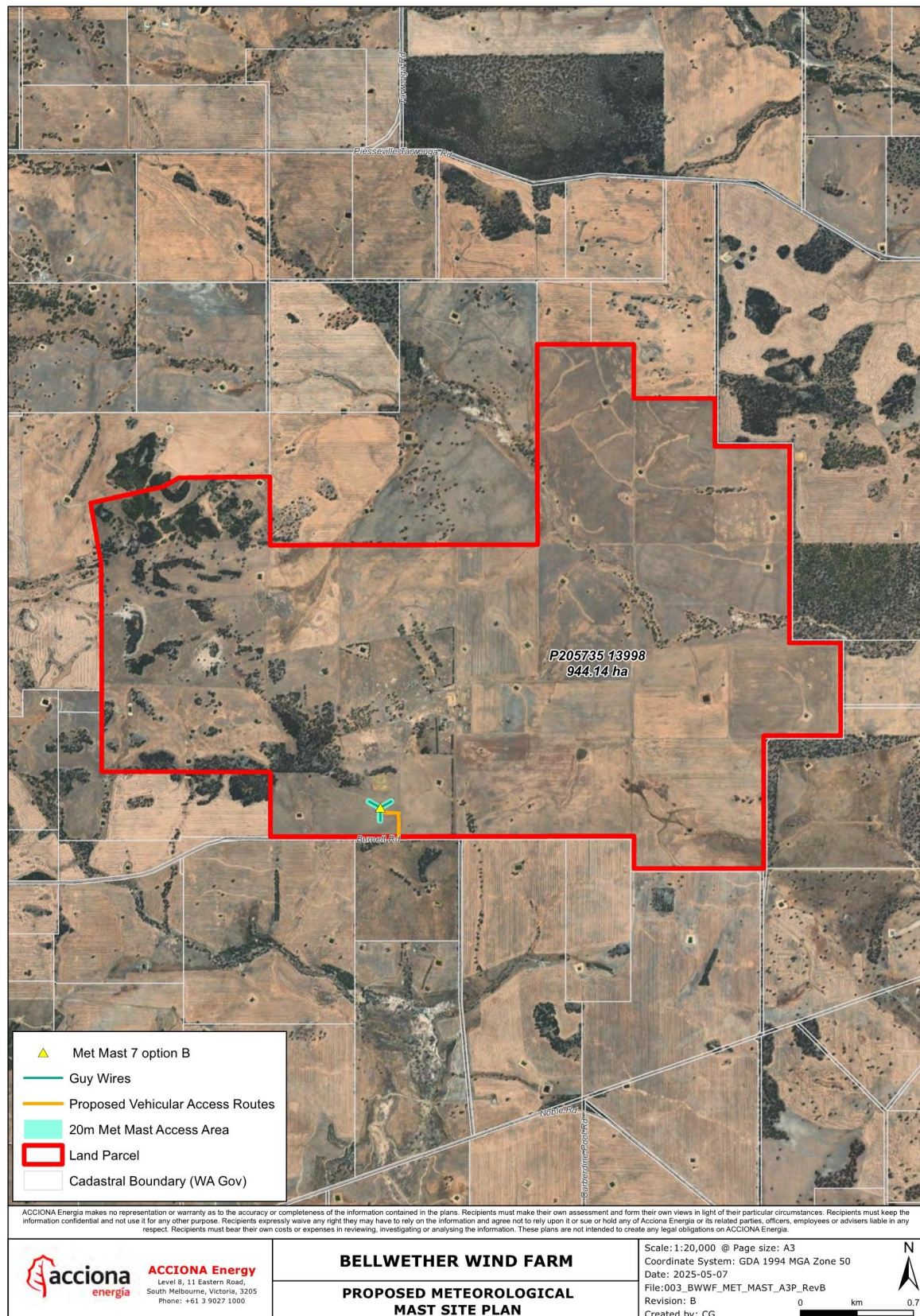
Lot 13998 is approximately 944.14 ha (see Figure 1). The development footprint comprises approximately 2 ha, inclusive of the 7 excavated areas, mast base and anchors. This footprint will cause minimal disturbance on land that is already disturbed by farming activities. The met mast is proposed to be located more than 50 m from all lot boundaries. The Proponent has undertaken an environmental due diligence assessment to ensure that relevant environmental factors are appropriately considered prior to installation of the Met Mast, and to ensure that the correct approval pathways are followed for its installation and operation.

Construction time of the Met Mast is anticipated to be 8-10 days whereby concrete foundations will be poured and mast will be installed section by section (each section 3 m in length) to a total height of 120 m. Guy wires will be mounted at two heights and anchored into the ground between 40 m and 80 m from the mast. The operation phase of the Met Mast will be 2-5 years before decommissioning. Following decommissioning the



mast sections and concrete foundations will be removed so that there is no component of the installations to remain on site. There will be no ancillary facilities required for personnel during operation of the Met Mast. Specification diagrams of the proposed met mast are provided in Attachment D.

Consideration of the planning and environmental context of Lot 13998 is detailed in the following sections.





Stakeholder Consultation

Acciona has engaged with several stakeholders relevant to this project. Outcomes of these engagements are summarised in Table 1.

Table 1: Summary of stakeholder engagement outcomes

Stakeholder engaged	Outcome of engagement
Shire of West Arthur	- Acciona has consulted with the Shire on several occasions, providing information about the proposed met mast installation, including the proposed location and how potential impacts of the proposal will be mitigated. - There have been no objections received regarding the proposal.
Landowners	- Acciona has consulted with the landowner regarding the proposed met mast installation and negotiated an appropriate location that would minimise impact to their operations. - The landowner is a signatory to this application and supports the DA, under the conditions that the met mast is a temporary monitoring device that will be completely removed once monitoring is completed.
Adjoining landowners	- Acciona has consulted with adjacent landowners that are located within 2 km of the site, regarding the proposed met mast installation. - One adjacent landowner to the south of Lot 13998 is yet to respond to several contact attempts made by Acciona. A letter was sent to the landowner's primary residence; however, no response has been received to date. - There have been no objections received regarding the proposal.
Civil Aviation Safety Authority (CASA)	Acciona has notified CASA of the proposed met mast installation and received the following advice: - The proposal is outside CASA's formal regulatory framework for aerodromes, due to there being no certified aerodromes within 15 km of the proposed met mast location at Lot 13998. - Recommend consideration of guyed mast structure with a surface finish to distinguish the mast from background environment and placing marker balls on the upper third of guy wires to assist with visibility. - Recommend that all permanent obstacles 100 m or above ground level or that penetrate the obstacle limitation surface are reported to the Aeronautical Information Service provider, Airservices Australia.
Gnaala Karla Booja Aboriginal Corporation (GKBAC)	- Acciona met with GKBAC in November last year at their offices in Bunbury. The proposed met mast installation was discussed after which Acciona negotiated the Noongar Standard Heritage Agreement (NSHA). - The agreement was executed on 7 April 2025, and an Activity Notice for the met mast location was submitted on 29 May 2025.
Wider Shire community	- Acciona continues to advertise fortnightly in the Bleat (local newspaper) ongoing updates on the Bellwether WF. This includes the procurement of met masts to further advance and support the viability of the project. - Acciona has been engaging with the wider community through Mobile Office Sessions held in September and October 2024, the Shire of West Arthur's Wind Community Consultation event in November 2024, attendance at the Wagin Woolorama Agricultural Show in January 2025 and the Williams Gateway Expo in April 2025, in addition to providing ongoing project updates in local newspapers.



State and Local Government regulatory framework

Several state and local policies and schemes are relevant to the proposed construction and operation of a Met Mast, as described in the following section.

Planning and Development Act 2005

The *Planning and Development Act 2005* (Planning Act) provides a system of land use planning and development in WA.

Acciona is hereby making application to the Shire for development approval for construction and operation of the Met Mast under the Planning Act.

Local Planning Scheme No. 2

The Shire's LPS provides classification of different land zones and provides appropriate land uses for each zone. Under the LPS, Lot 13998 is zoned "Rural" and a Met Mast is not a defined land use under the LPS. However, the following sections demonstrate that the Project is appropriate for the Rural zone.

Table 2 demonstrates that the Project aligns with the Shire's LPS strategic plan for Rural land.

Table 2: Demonstration of project alignment with strategic plan for Rural land of the LPS (Section 5.1)

Strategic Plan for Rural land	Project alignment
The Council supports diversification of agricultural production and supports other rural uses that complement and do not have potential to constrain established farming. Council will be mindful of the need for buffer separation to avoid nuisances such as dust, noise, odour, spray drift.	The proposed Met Mast location for construction and operation is not anticipated to constrain established farming in the local area. As described in Table 4, there will be low impacts to visual and landscape amenity, minimum nuisances over the 8–10-day construction period and adequate setback distances provided from lot boundaries (see Figure 1).

State Planning Policy 2.5 – Rural Planning (WAPC 2016)

The SPP 2.5 provides planning objectives of land zoned Rural under the LPS. Table 3 demonstrates that Acciona's proposed Met Mast aligns with SPP 2.5.

Table 3: Demonstration of project alignment with the SPP 2.5 Rural Planning

SPP 2.5 Rural Planning	Project alignment
SPP 2.5 is intended to protect rural land assets in WA and ensure compatibility between land uses on rural land. Objectives of the policy are to protect environmental, landscape and water resources, minimise land use conflicts, promote economic growth and development on rural land and protect land required for animal premises and food production.	The proposed location of the Met Mast (Figure 1) was selected to avoid environmental values and protect the natural landscape. The initial due diligence assessment undertaken by Acciona ensured that sensitive receptors (i.e. residences) and environmental values (i.e. native vegetation, fauna habitat, heritage places) will be avoided by construction of the Met Mast (see Table 4).

Position Statement: Renewable Energy Facilities (WAPC 2020)

This position statement guides the planning approval processes for renewable energy facilities and guides their development whilst also minimising potential impacts to the environment and the natural landscape. Table 4 demonstrates the Acciona's project alignment with the Position Statement.



Table 4: Summary of Acciona's project alignment with the WAPC Position Statement: Renewable Energy Facilities

Position Statement Item	Evidence of project alignment
Community consultation	Acciona has previously consulted with the Shire, the landowner of Lot 13998 and landowners of adjacent properties within 2 km of Lot 13998, in addition to the Gnaala Karla Booja Aboriginal Corporation (GKBAC) and CASA, as primary stakeholders of the proposed met mast. Outcomes of consultation are summarised in Table 1.
Environmental impact	Acciona has completed an initial desktop environmental due diligence assessment of Lot 13998 and the surrounding area. This assessment included consideration of land use, surrounding land uses, site topography and soils, acid sulfate soil (ASS) risk, presence of waterways and wetlands, environmentally sensitive areas (ESAs), legislated lands and waters, flora and vegetation, fauna and habitat, cultural heritage areas, land contamination and bushfire risk. Additional factors including visual landscape impact, traffic management and site security and access were considered. The initial due diligence assessment concluded that the proposed Met Mast will not have significant environmental impact, due to the proposed location of the Met Mast not requiring removal of any native vegetation, not being within a designated bushfire prone area, not at risk of ASS occurrence, and not containing or adjoining any waterways, ESAs, legislated lands and waters, contaminated sites or cultural heritage places. The nearest conservation area is approximately 1.8 km east of the Lot 13998 boundary.
Visual and landscape impact	There is anticipated to be negligible visual impact caused by the proposed Met Mast due to the slimline and semi-transparent construction of the mast. The proposed location is not surrounded by sensitive receptors, i.e. residences. The Met Mast may be considered similar to wind turbines in relation to the potential visual impact, and the Met Mast is proposed to be more than 1.5 km from any dwelling or sensitive land use. There will be painted markings on the mast, marker balls and ground markers (i.e. guy wires) installed as required by aviation safety.
Public and aviation safety	An Aviation Impact Assessment has been completed for the proposed Met Mast (Attachment E). Acciona have been in regular consultation with CASA and Aviation Projects regarding suitable approaches to take to ensure aviation safety of the proposed Met Mast installation and operation. A summary of the AIA findings is provided below: - The proposed met mast is located outside the Royal Australian Air Force (RAAF) operation buffer area and therefore complies with the Shire's Draft Planning Policy No. 5 which requires a 7 nm buffer for RAFF transport aircraft operations and a 5 nm buffer for military paratroopers at Hillman Farm Airstrip. Liaison with the DoD will provide accurate protection or recommendations for military operations*. - There are no certified and uncertified aerodromes located within 30 nm and 3 nm, respectively, of the proposed met mast. - The proposed met mast will have no impact on controlled or designated airspace - CASA is to be notified of the proposed met mast details. - Airservices Australia is to be provided with the final location and height details of met mast coordinates and elevation via their website#. - Several markings are recommended to ensure identification by pilots flying low in the area, including the following: - Painted obstacle markings for top third of the mast - Marker balls on guy wires - Ground markers/guy wire ground attachment points in contrasting colours.



Position Statement Item	Evidence of project alignment
Heritage	According to Acciona's initial due diligence assessment, there are no Registered Places on the DPLH's Aboriginal Cultural Heritage Register, within or adjacent to Lot 13998, and there is no non-Indigenous heritage Places recorded with the Heritage Council.
Construction impact	Construction of the Met Mast is not anticipated to have significant site impact, with construction occurring over an 8-10-day period. Any service access tracks and laydown areas required during construction, operation and decommissioning will be constructed and managed in consultation with the landowner. There will be minimal site disturbance during construction and appropriate measures will be taken to ensure stabilisation of topsoil, retention of surrounding native vegetation, and appropriately manage erosion and drainage from the construction site.
Additional considerations	
Bushfire management	The proposed Met Mast location is not within a designated bushfire prone area.
Traffic management	There is anticipated to be minimal increase in traffic during construction, operation and decommissioning of the Met Mast. Construction is expected to occur over a period of 8-10 days, including the installation and testing of all sensors and equipment. No personnel will be on site during operation of the Met Mast and minimal site access will be required to undertake routine maintenance during the operation phase.
Site access and security	The proposed Met Mast will be secured with a metal grill barrier and climb protection structures. Security fencing will be installed around the perimeter of the mast to deter unauthorised access.

*Acciona is currently in consultation with the Department of Defence (DoD) to receive appropriate recommendations for military operations. Outcomes of the consultation will be provided to the Shire once available.

#Acciona will engage separately with Airservices Australia prior to construction of the met mast.

Conclusion

The Met Mast proposed by this DA is necessary to collect climatic data to determine suitability of Acciona's future Bellwether Wind Farm location.

The Met Mast installation is temporary and according to this supporting letter, the installation and operation of the Met Mast is not likely to significantly impact the Shire's LPS strategic plan for Rural land.

The proposed Met Mast will not require clearing of native vegetation, it is not located in a bushfire prone area, is not located near any conservation areas and waterways, and will not create negative impacts to the local traffic network, visual landscape amenity or public safety. Consultation with CASA and compliance with recommendations within the attached Aviation Impact Assessment (Attachment E) will ensure that aviation safety is appropriately managed. Outcomes of consultation with the DoD and Airservices Australia will be provided to the Shire once available.

Should you require further information, please contact the undersigned on 0455 222 201 or by email johnston@jbsg.com.au.

Yours sincerely:

Olivia Johnston
Project Consultant
JBS&G Australia Pty Ltd

Reviewed/Approved by:

Benn Prowse
Principal
JBS&G Australia Pty Ltd

**References**

Captains Mountain Wind Farm 2021, *Development Application for Meteorological Masts*. Image [Online] Available at: <https://www.captainsmountainwindfarm.com.au/development-application-for-meteorological-masts/>.

Western Australian Planning Commission (WAPC) 2020, *Position Statement: Renewable Energy Facilities*, Department of Planning, Lands and Heritage (DPLH), Perth WA.

Western Australian Planning Commission (WAPC) 2016, *SPP 2.5 Rural Planning*, Department of Planning, Lands and Heritage (DPLH), Perth WA.

Attachments:

- | | |
|--------------|---|
| Attachment A | Limitations |
| Attachment B | Application for Development Approval |
| Attachment C | Certificate of Title |
| Attachment D | Met Mast Drawings and Specifications |
| Attachment E | West Arthur Met Mast Aviation Impact Assessment |



Attachment A Limitations

Scope of services

This report ("the report") has been prepared by JBS&G in accordance with the scope of services set out in the contract, or as otherwise agreed, between the Client and JBS&G. In some circumstances, a range of factors such as time, budget, access and/or site disturbance constraints may have limited the scope of services. This report is strictly limited to the matters stated in it and is not to be read as extending, by implication, to any other matter in connection with the matters addressed in it.

Reliance on data

In preparing the report, JBS&G has relied upon data and other information provided by the Client and other individuals and organisations, most of which are referred to in the report ("the data"). Except as otherwise expressly stated in the report, JBS&G has not verified the accuracy or completeness of the data. To the extent that the statements, opinions, facts, information, conclusions and/or recommendations in the report ("conclusions") are based in whole or part on the data, those conclusions are contingent upon the accuracy and completeness of the data. JBS&G has also not attempted to determine whether any material matter has been omitted from the data. JBS&G will not be liable in relation to incorrect conclusions should any data, information or condition be incorrect or have been concealed, withheld, misrepresented or otherwise not fully disclosed to JBS&G. The making of any assumption does not imply that JBS&G has made any enquiry to verify the correctness of that assumption.

The report is based on conditions encountered and information received at the time of preparation of this report or the time that site investigations were carried out. JBS&G disclaims responsibility for any changes that may have occurred after this time. This report and any legal issues arising from it are governed by and construed in accordance with the law as at the date of this report.

Environmental conclusions

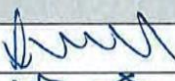
Within the limitations imposed by the scope of services, the preparation of this report has been undertaken and performed in a professional manner, in accordance with generally accepted environmental consulting practices. No other warranty, whether express or implied, is made, including to any third parties, and no liability will be accepted for use or interpretation of this report by any third party.

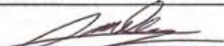
The advice herein relates only to this project and all results conclusions and recommendations made should be reviewed by a competent person with experience in environmental investigations, before being used for any other purpose.

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Attachment B Application for Development Approval

SHIRE OF WEST ARTHUR LOCAL PLANNING SCHEME NO.2		
		
FORM 1 - APPLICATION FOR DEVELOPMENT APPROVAL		
OWNER DETAILS		
Name/s: Aztech Investments Pty Ltd		
ABN (if applicable): 28 062 260 093		
Postal Address: 34 Lionel Street		
Suburb: Naval Base	State: WA	Postcode: 6165
Contact Person for Correspondence: Mike Lee (Shi Li)		
Work Phone: 08 6171 4100	Home Phone:	Mobile: 0419 666 334
Email: lee@aztechinv.com.au	Fax:	
Signature/s		
Name: Mike Lee (Shi Li)	Signature: 	Date: 8/05/2025
Name: Sherry Yu Hong	Signature: 	Date: 8/05/2025
IMPORTANT NOTES		
i) Use and attach a separate copy of this page where there are more than two (2) landowners. ii) The signature/s of all registered owner(s) as listed on the land's Certificate of Title is required. Processing of this application cannot proceed without the required signature/s. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2). Land owned by an incorporated body (i.e. a company) must be signed by: - 1 director of the company, accompanied by the company seal; or - 2 directors of the company; or - 1 director and 1 secretary of the company; or - 1 director if a sole proprietorship company. Please print the full names and positions of the company signatories underneath the signatures and provide a copy of an ASIC company search to verify those who signed the application form have the legal authority to do soSearch Company and Other Registers (asic.gov.au). iii) A copy of the Certificate of Title for all land the subject of this application must be provided and can be purchased through Landgate directly if required.....Certificate of Title - Landgate. iv) Development Applications relating to Unallocated Crown Land, Unmanaged Crown Reserves, land under management order to the Shire of West Arthur where the development is not consistent with the reserve's purpose, or is used for commercial purposes, or land which is subject to a lease issued under the Land Administration Act 1997 need to be referred to the Lands Division of the Department of Planning, Lands and Heritage for consideration and signing..... proposals@dplh.wa.gov.au.		

APPLICANT DETAILS (if different from owner)		
Name: Acciona Energy Australia Global Pty Ltd		
ABN (if applicable): 54 600 910 647		
Postal Address: William Square Level 4, Suite 2, 45 Francis Street		
Suburb: Northbridge	State: WA	Postcode: 6003
Contact Person for Correspondence: Andrew Quispe		
Work Phone: 03 9027 1000	Home Phone:	Mobile: 0423 111 728
Email: energy.melbourne@acciona.com	Fax:	
Signature: 		Date: 19/5/25
IMPORTANT NOTES		
i) Failure to provide a suitably completed development application form, a copy of the relevant Certificate/s of Title, an ASIC company search where required, suitable plans and other supporting information as per the Shire's Development Application Checklist and/or the correct application fee may result in the application being returned or placed on hold. ii) The application fee payable will be confirmed by the Shire following receipt and review of the application. Processing of the application will not commence until the fee is paid in full. iii) As per Schedule 2 clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015 the information and plans provided with this application may be made available by the Shire for public viewing in connection with the application. iv) If public advertising of the application is required an additional fee in accordance with the Shire's adopted schedule of fees and charges will be payable by the applicant. Further processing of the application following completion of public advertising will not proceed until the additional fee is paid in full. v) The original of this application and supporting information and plans will be retained by the Shire for its records and will not be returned to the applicant/landowner following final determination.		
PROPERTY DETAILS		
NOTE: The details provided must match those shown on the relevant Certificate/s of Title.		
Lot No/s: 13998	House/Street No/s: 483	Location No/s: 13998
Survey Diagram or Plan No/s: 205735	Certificate of Title Volume No/s: 2176	Certificate of Title Folio No/s: 746
Title encumbrances (e.g. easements, restrictive covenants etc. as listed on the Second Schedule of the relevant Certificate/s of Title): Bank Mortgage only		
Street Address: Burnett Road		
Suburb: Arthur River	State: WA	Postcode: 6315
Nearest street intersection: Noble Road		

Shire of West Arthur – Development Application Package (November 2024 Version)
 31 Burrowes Street (PO Box 112) DARKAN WA 6392 Phone: 9736 2400 Email: shire@westarthur.wa.gov.au
 Web: www.westarthur.wa.gov.au

Proposed Development		
Nature of development: ☐ Works (New construction works with no change of land use) ☐ Use (Change of use of land with no construction works) ☒ Works and Use <i>NOTE: If the proposal involves advertising signage the Additional Information for Development Approval for Advertisements form (i.e. a Form 2) must be completed and submitted with this application.</i>		
Is an exemption from development approval claimed for part of the development? ☐ Yes ☒ No If yes, is the exemption for: ☐ Works ☐ Use		
Description of exemption claimed (if relevant): Not applicable		
Nature of any existing buildings and/or land use: Existing land use: agriculture and farming		
Description of proposed works and/or land use: Construction and operation of meteorological mast		
Approximate cost of proposed development (excluding GST):		
OFFICE USE ONLY		
Received by:		Date application received:
Application Reference Number:		Assessment Number:
Application Fee Payable: \$	Date of Receipt:	Receipt Number:



ASIC

Australian Securities & Investments Commission

Current Company Extract

Name: AZTECH INVESTMENTS PTY LTD

ACN: 062 260 093

Date/Time: 31 August 2024 AEST 07:07:26 PM

This extract contains information derived from the Australian Securities and Investments Commission's (ASIC) database under section 1274A of the Corporations Act 2001.

Please advise ASIC of any error or omission which you may identify.

EXTRACT

Current Company Extract

AZTECH INVESTMENTS PTY LTD
ACN 062 260 093

Organisation Details	Document Number
Current Organisation Details	
Name: AZTECH INVESTMENTS PTY LTD	004516954
ACN: 062 260 093	
ABN: 28062260093	
Registered in: Western Australia	
Registration date: 09/11/1993	
Next review date: 09/11/2024	
Name start date: 09/11/1993	
Status: Registered	
Company type: Australian Proprietary Company	
Class: Limited By Shares	
Subclass: Proprietary Company	

Address Details	Document Number
Current	
Registered address: 'Central Park' Level 43, 152-158 St Georges Terrace, PERTH WA 6000	6E1262306
Start date: 20/12/2017	
Principal Place Of Business address: 34 Lionel Street, NAVAL BASE WA 6165	06226009H
Start date: 14/11/1997	

Contact Address
Section 146A of the Corporations Act 2001 states 'A contact address is the address to which communications and notices are sent from ASIC to the company'.
Current
Address: PO BOX 7757, CLOISTERS SQUARE PO WA 6850
Start date: 15/03/2011

Officeholders and Other Roles	Document Number
Director	
Name: SHI LI	2E0243840
Address: 3 Eve Court, BOORAGOON WA 6154	
Born: 11/06/1962, BEIJING, CHINA	
Appointment date: 10/11/1993	
Name: YU HONG	2E2751456
Address: 3 Eve Court, BOORAGOON WA 6154	
Born: 17/04/1979, CHIFENG NEIMENGGU, CHINA	
Appointment date: 09/11/2015	
Secretary	
Name: SHI LI	2E0243840
Address: 3 Eve Court, BOORAGOON WA 6154	
Born: 11/06/1962, BEIJING, CHINA	
Appointment date: 04/05/2009	

31 August 2024 AEST 07:07:26 PM

1

Current Company Extract

AZTECH INVESTMENTS PTY LTD
ACN 062 260 093

Share Information

Share Structure

Class	Description	Number issued	Total amount paid	Total amount unpaid	Document number
ORD	ORDINARY SHARES	210	4.00	0.00	2E2751457

Members

Note: For each class of shares issued by a proprietary company, ASIC records the details of the top twenty members of the class (based on shareholdings). The details of any other members holding the same number of shares as the twentieth ranked member will also be recorded by ASIC on the database. Where available, historical records show that a member has ceased to be ranked amongst the top twenty members. This may but does not necessarily mean, that they have ceased to be a member of the company.

Name: SHI LI

Address: 3 Eve Court, BOORAGOON WA 6154

Class	Number held	Beneficially held	Paid	Document number
ORD	105	yes	FULLY	2E0243840

Name: MAX EDWARD LI

Address: 3 Eve Court, BOORAGOON WA 6154

Class	Number held	Beneficially held	Paid	Document number
ORD	24	yes	FULLY	2E2751457

Name: ALOBALE PTY. LIMITED

ACN: 077 996 699

Address: 'Central Park' Level 43, 152-158 St Georges Terrace, PERTH WA 6000

Class	Number held	Beneficially held	Paid	Document number
ORD	81	no	FULLY	6E1262306

End of Extract of 2 Pages



Attachment C Certificate of Title



TITLE NUMBER

Volume Folio

2176 746**RECORD OF CERTIFICATE OF TITLE**
UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES**LAND DESCRIPTION:**

LOT 13998 ON DEPOSITED PLAN 205735

REGISTERED PROPRIETOR:
(FIRST SCHEDULE)

AZTECH INVESTMENTS PTY LTD OF 34 LIONEL STREET, NAVAL BASE

(T H755625) REGISTERED 23/5/2001

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

1. THE LAND THE SUBJECT OF THIS CERTIFICATE OF TITLE EXCLUDES ALL PORTIONS OF THE LOT DESCRIBED ABOVE EXCEPT THAT PORTION SHOWN IN THE SKETCH OF THE SUPERSEDED PAPER VERSION OF THIS TITLE.
2. L634408 MORTGAGE TO WESTPAC BANKING CORPORATION REGISTERED 24/5/2011.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 2176-746 (13998/DP205735)
PREVIOUS TITLE: 1957-881
PROPERTY STREET ADDRESS: 483 BURNETT RD, ARTHUR RIVER.
LOCAL GOVERNMENT AUTHORITY: SHIRE OF WEST ARTHUR

LANDGATE COPY OF ORIGINAL NOT TO SCALE 25/09/2024 09:24 AM Request number: 67187403



www.landgate.wa.gov.au

Superseded - Copy for Sketch Only

Superseded - Copy for Sketch Only

VOLUME FOLIO
2176 746
IN THE REGISTER

FIRST SCHEDULE (continued)		NOTE: ENTRIES MAY BE AFFECTED BY SUBSEQUENT ENDORSEMENTS				SEAL & INITIAL
PARTICULARS	INSTRUMENT NATURE	NUMBER	REGISTERED	TIME	REGISTERED or LODGED	SEAL & INITIAL
Aztech Investments Pty Ltd of 34 Lionel Street, Navel Base.	Transfer	H755625	23.5.01	8.06		

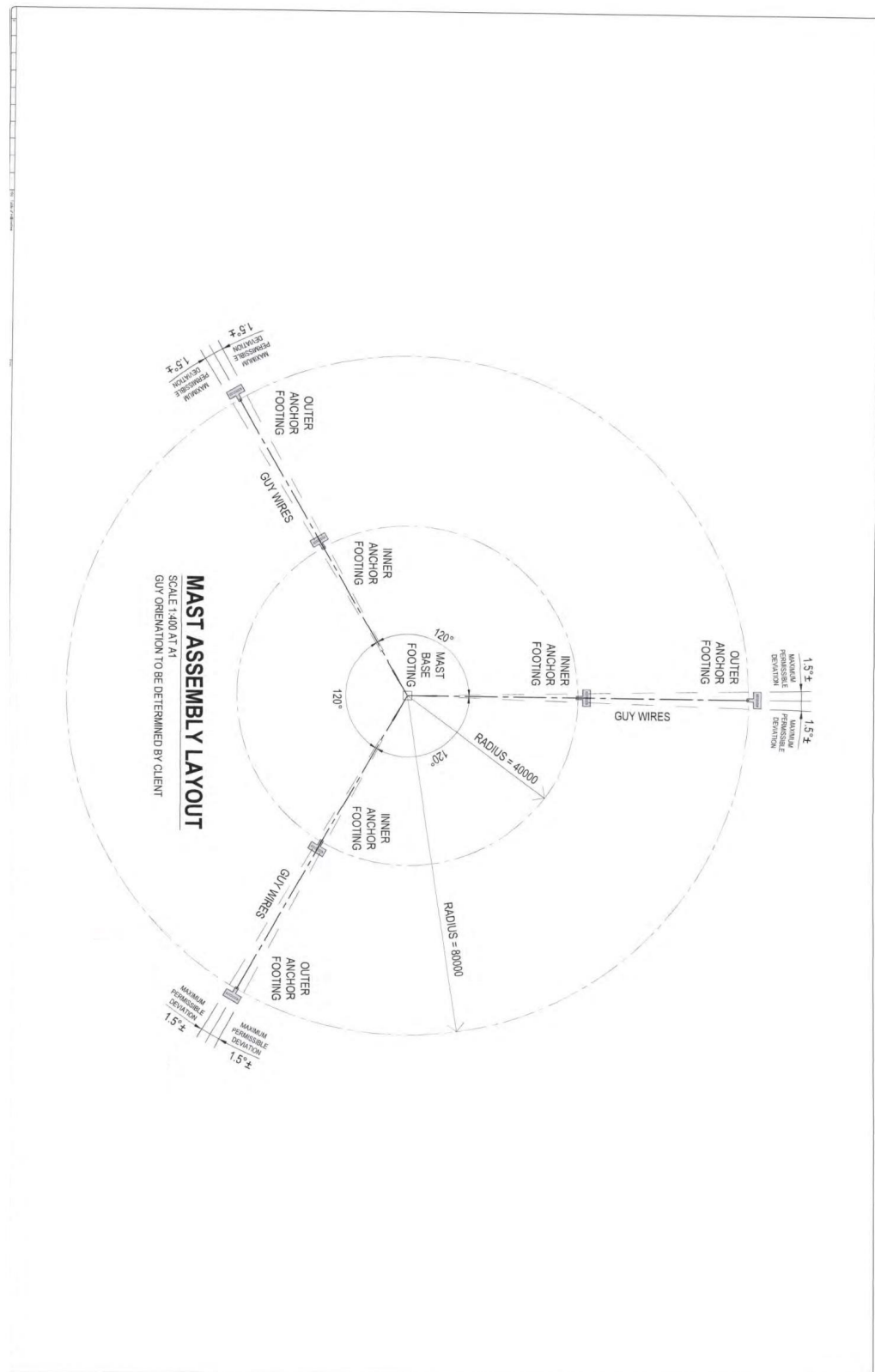
SECOND SCHEDULE (continued)		NOTE: ENTRIES MAY BE AFFECTED BY SUBSEQUENT ENDORSEMENTS				SEAL & INITIAL
PARTICULARS	INSTRUMENT NATURE	NUMBER	REGISTERED	TIME	REGISTERED or LODGED	SEAL & INITIAL
Mortgage H755626 to Bank of Western Australia Ltd.						

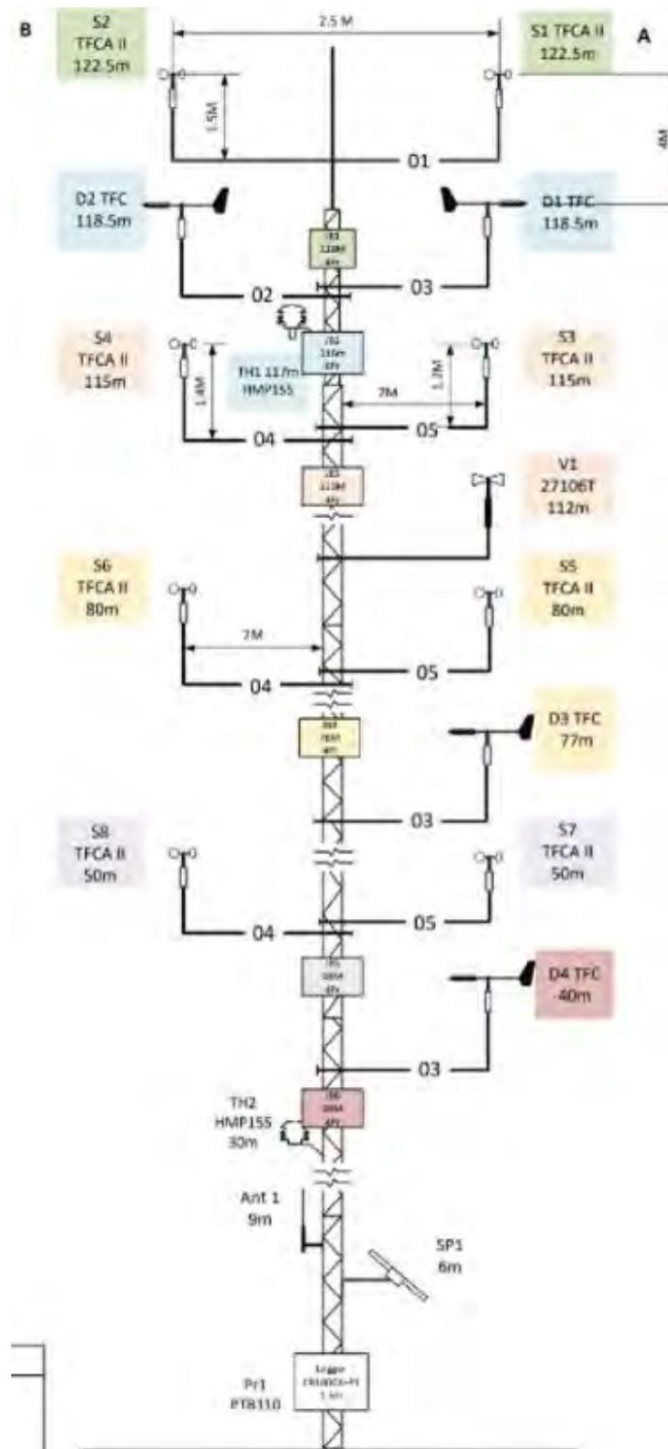
Page 2 (of 2 pages)

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Attachment D Met Mast Drawings and Specifications







Attachment E West Arthur Met Mast Aviation Impact Assessment

 AVIATION PROJECTS

Benn Prowse
Principal
JBS&G Environmental Consultants
By email: bprowse@jbsg.com.au

May 2025

Our reference: 1010901-01

Dear Benn,

Re: Bellwether Wind Farm Meteorological Mast 7B Aviation Impact Assessment

Acciona Energy Australia Global Pty Ltd (Acciona) are installing a meteorological mast for the Bellwether Wind Farm approximately 14 km northwest of Arthur River, in the Shire of West Arthur Local Government Area (LGA).

JBS&G have engaged Aviation Projects to prepare an Aviation Impact Assessment (AIA) for Met Mast 7B against relevant aspects of the applicable planning scheme, Civil Aviation Safety Regulations (CASR) Part 139—Aerodromes and National Airports Safeguarding Framework (NASF).

1.1. References

The following information sources were referenced during the preparation of this report:

- Airservices Australia
 - Aeronautical Information Package (AIP), effective 12 June 2025
- Civil Aviation Safety Authority (CASA)
 - Civil Aviation Safety Regulations 1998 (CASR)
 - Advisory Circular (AC) 91-02 V1.2, *Guidelines for aeroplanes with MTOW not exceeding 5700 kg – suitable places to take off and land*, dated November 2022
 - AC 91-10 v1.3: *Operations in the vicinity of non-controlled aerodromes*, dated January 2025
 - CASR Part 173 Manual of Standards (MOS) – *Standards Applicable to Instrument Flight Procedure Design*, version 1.8, dated 11 August 2022
 - CASR Part 139 MOS– *Aerodromes*, F2024L01671 dated 14 December 2024
 - AC 139.E-01 v1.0—*Reporting of Tall Structures*, dated December 2021
 - AC 139.E-05 v1.1 *Obstacles (including wind farms) outside the vicinity of a CASA certified aerodrome* (October 2022)
- Department of Infrastructure, Transport, Regional Development, Communications and Arts, Australian Government, National Airport Safeguarding Framework, Guideline D *Managing the Risk to aviation safety of wind turbine installations (wind farms)/Wind Monitoring Towers*, dated July 2012.
- International Civil Aviation Organization (ICAO)
 - Annex 14—*Aerodromes*

AVIATION PROJECTS PTY LTD | ABN 88 127 760 267

E: enquiries@aviationprojects.com.au | **P:** +61 (7) 3371 0788

PO BOX 116, TOOWONG DC, TOOWONG QLD 4066 | 19/200 MOGGILL ROAD, TARINGA QLD 4068

WWW.AVIATIONPROJECTS.COM.AU



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- Doc 8168 *Procedures for Air Navigation Services—Aircraft Operations* (PANS-OPS)
- OzRunways, aeronautical navigation charts extracts, dated April 2025
- Shire of West Arthur:
 - Local Planning Scheme
 - Local Planning Policy No 5
- Other references as noted.

1.2. Client Material

JBS&G have provided the following material for the purpose of this analysis:

- 003_BWWF_MET_MAST_A3P_revA_Bellwether_7_B.pdf
- Email with Meteorological Mast Height and ground elevations dated 14/04/2025
- Met Mast Elevations.png

1.3. Project description

Acciona are proposing installing a meteorological mast for the Bellwether Wind Farm, Met Mast 7B, with a maximum height of 125 m (410.1 ft) above ground level (AGL) in the Shire of West Arthur, in Western Australia.

Figure 1 Shows the location of the proposed Met Mast 7B and the project area (Source: JBS&G).

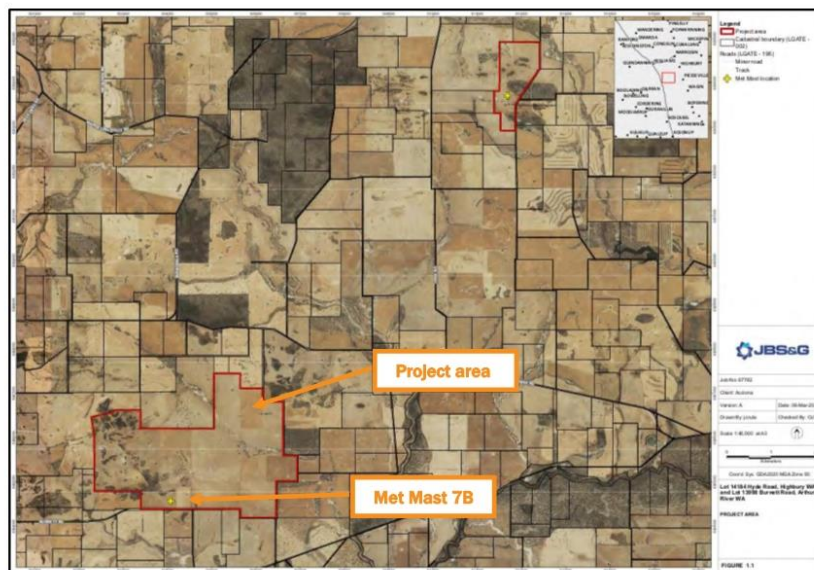


Figure 1 Location of Met Mast 7B

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Table 1 provides the height and ground elevation for Met Mast 7B based on data provided by Acciona, who used public data for the ground elevations. Considering the accuracy of the of the public data available, a 10-metre buffer has been applied to the ground elevation for Met Mast 7B to allow for error.

Table 1 Met Mast 7B data

<i>Mast</i>	<i>Max Mast Height (m AGL)</i>	<i>Max Mast Height (ft AGL)</i>	<i>Terrain Elevation (m AHD)</i>	<i>Terrain Elevation (ft AMSL)</i>	<i>Tolerance (m)</i>	<i>Total Mast Height (m AHD)</i>	<i>Total Mast Height (ft AMSL)</i>
Met Mast 7B	125	410.1	305	1000.7	10	440	1443.6

1.4. Nearby certified aerodromes

A certified aerodrome is an aerodrome regulated by the Civil Aviation Safety Authority (CASA) under Part 139 of the Civil Aviation Safety Regulations (CASR), with defined standards established in CASR Part 139 MOS.

There are no certified aerodromes located within 30 nm of the proposed Met Mast 7B. The closest certified aerodrome is Katanning (YKNG), approximately 42.0 nm (77.8 km) southeast of Met Mast 7B.

The 30 nm radius represents the 25 nm minimum sector altitude (MSA) for aerodromes with terminal instrument flight procedures. The 25 nm MSA is determined by assessing obstacles within 30 nm (25 nm plus 5 nm buffer) of the aerodrome reference point or navigational aid on which the MSA is based.

The location of Met Mast 7B relative to Bunbury Airport (YBUN), Busselton Airport (YBLN) and Katanning Airport (YKNG) is shown in Figure 2 (Source: Acciona, Google Earth). The red circle represents a 30 nm radius from the airport's aerodrome reference point (ARP).

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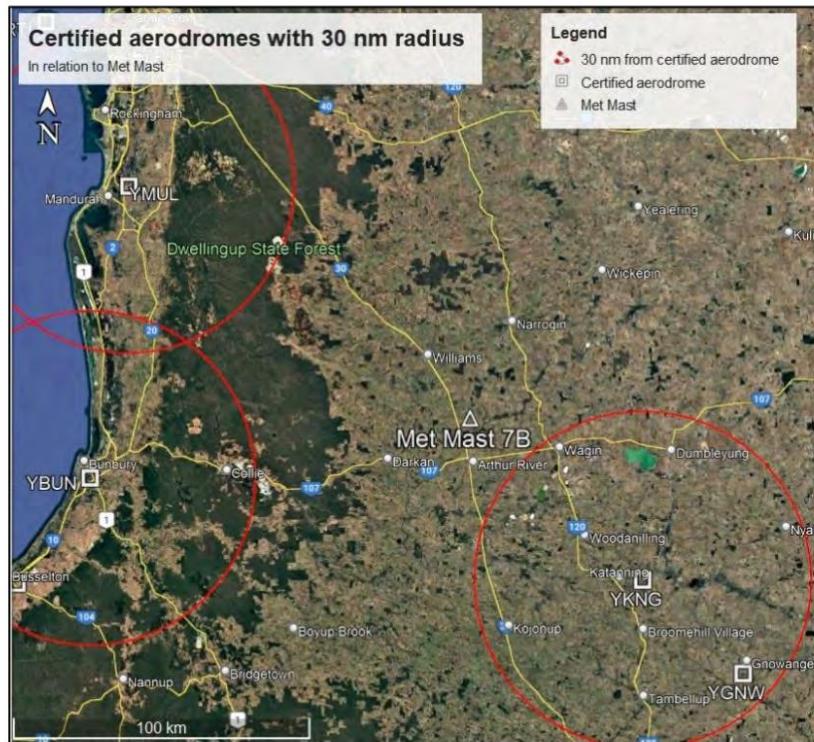


Figure 2 Location of certified airports in relation to the proposed Met Mast 7B

1.5. Nearby uncertified aerodromes

A search of the following aviation datasets was used to identify uncertified aerodromes near the project area. They are not subject to CASR Part 139 regulations:

- AIP aeronautical charts effective 12 June 2025
- OzRunways - which sources its data from Airservices Australia (AIP). The aeronautical data provided by OzRunways is approved under CASA CASR Part 175
- Australian Government National Map website (www.nationalmap.com.au).

As a guide, an area of interest within a 3 nm radius of an uncertified aerodrome is used to assess the potential impacts of proposed developments on aircraft operations at or within the vicinity of the uncertified aerodrome.

There are no known uncertified aerodromes within 3 nm of Met Mast 7B. Figure 3 shows the locations of nearby uncertified aerodromes relative to the Met Mast sites and a nominal 3 nm buffer from those aerodromes (source: Acciona, Google Earth).

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Figure 3 Uncertified aerodromes in the vicinity of Met Mast 7B

1.6. Shire of West Arthur Local Planning Policy No 5

The Shire of West Arthur has developed Local Planning Policy No 5 for Wind Farms dated 27 March 2025. The relevant parts of Section 10 Aviation have been considered for this aviation impact assessment (AIA).

This specifically includes reference to the *National Airports Safeguarding Framework (NSAF) Guideline D: Managing the Risk to Aviation Safety of Wind Turbines Installation (Wind Farms) / Wind Monitoring Towers* as discussed in Section 1.12, and the reference to Hillman Airfield.

10.2 Hillman Airfield is not a CASA certified aerodrome and the NSAF guideline recommends consultation with unlicensed airstrip owners and CASA/Air Services. CASA has also released an advisory circular AC139.E-05v1.1 Obstacles (including wind farms) outside the vicinity of a CASA certified aerodrome. The location of wind farms in the vicinity of Hillman Airfield, may be restricted in order to meet the National Aviation Safeguarding framework and/or CASA advisory circulars. This relates to both private and defence force aircraft and parachute activities and will require referral to the Commonwealth Department of Defence. It is strongly recommended all proponents of any new wind farm developments in proximity to the Hillman Airfield consult with the Commonwealth Department of Defence when planning for any future development to determine and confirm the Department's ongoing operational requirements including the general suitability of any development proposal.

Submissions to the draft Shire of West Arthur Local Planning Policy No 5 noted that a 7 nm (13 km) buffer for RAAF transport aircraft operations and a 5 nm (9 km) buffer for military paratroopers is required from Hillman Farm Airfield. A 7 nm buffer area in relation to the Met Mast is shown in Figure 4 (Source: Acciona, Google Earth, Shire of West Arthur draft Local Planning Policy No.5).

Figure 4 shows Hillman Farm Airfield in relation to Met Mast 7B which is approximately 11.8 nm (21.8 km) from Hillman Farm Airfield and the blue line represents a 7 nm buffer.

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Figure 4 Met Mast 7B and Hillman Farm Airfield 7 nm buffer

1.7. Air routes and Grid LSALT

CASR Part 173 MOS requires that the published lowest safe altitude (LSALT) for a particular airspace grid or air route provides a minimum of 1000 ft clearance above the controlling (highest) obstacle within the relevant airspace grid or air route tolerances.

1.7.1. Grid LSALT

The proposed Met Mast is within the airspace grid LSALT of 3000 ft AMSL, which has a protection surface of 2000 ft AMSL.

Figure 5 shows the Grid LSALT in proximity to the Met Mast (source: ERC Low National, OzRunways, Google Earth).

Met Mast 7B's height is 440 m AHD (1443.6 ft AMSL), which is below the 2000 ft protection surface.

Therefore, the Met Mast will not impact the 3000 ft Grid LSALT.

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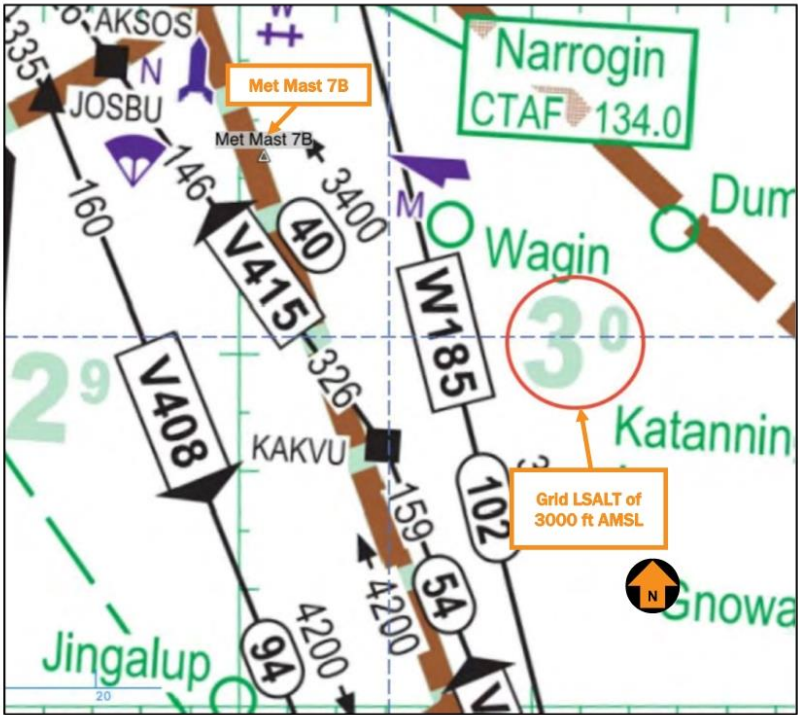


Figure 5 Grid LSALT in proximity of Met Mast 7B

1.7.2. Air Route LSALT

A protection area 7 nm laterally on either side of an air route is used to assess the LSALT for the air route.

There are two air routes within the protection area of the Project Site. An impact analysis of the air routes is provided in Table 2.

Met Mast 7B is 440 m AHD (1443.6 ft AMSL), lower than the air route's protection surface. Therefore, the Met Mast will not impact any Air route LSALT.

Table 2 Air route impact analysis

Air route	Waypoint pair	Route LSALT (ft AMSL)	Protection Surface (ft AMSL)	Impact on airspace design	Potential solution	Impact on aircraft ops
V415	KAKVU and AKSOS	3400	2400	Nil	Nil	N/A
W185	PAVSO and OCKLY	3800	2800	Nil	Nil	N/A



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1.8. Airspace

Met Mast 7B is located within Class G airspace, outside of controlled airspace, and is not located in any Prohibited, Restricted and Danger areas.

Met Mast 7B will not have an impact on controlled or designated airspace.

1.9. Aviation navigation facilities

NASF Guideline G, *Protection of Aviation Facilities - Communication, Navigation and Surveillance (CNS)* and CASR Part 139 MOS specify the area where development of buildings and structures has the potential to cause unacceptable interference to CNS facilities.

Met Mast 7B is located a sufficient distance away from nearby certified aerodromes and aviation facilities and will not have an impact.

1.10. ATC Surveillance Radar Systems

Airservices Australia currently requires an assessment of the potential to affect radar lines of sight.

The open lattice construction of slim Met Mast does not impact ATC Surveillance Radar Systems.

1.11. Civil Aviation Safety Authority - regulatory context

The CASA regulates aviation activities in Australia. Applicable requirements include the Civil Aviation Regulations 1988 (CAR), CASR 1998, Advisory Circular (AC) 139 E 0.1-v1.0, and AC.139 E 0.5-v1.1. Relevant provisions are outlined in further detail in the following section.

1.11.1. CASR Part 139—Aerodromes

CASR 139.165 requires the owner of a structure (or proponents of a structure) that will be 100 m or more above ground level to inform CASA. This must be given in written notice and contain information on the proposal, the height and location(s) of the object(s) and the proposed timeframe for construction. This is to allow CASA to assess the effect of the structure on aircraft operations and determine whether or not the structure will be hazardous to aircraft operations.

The proponent of the Met Mast is required to report the Met Mast to CASA in accordance with CASR 139.165, as soon as practicable after forming the intention to construct or erect the proposed object or structure.

The notification should be provided to CASA via email to Aerodromes@casa.gov.au and Airspace.Protection@casa.gov.au.

Requirements for the lighting of obstacles identified as hazards are only applicable to certified aerodromes.

1.11.2. AC 139.E-01 v1.0—Reporting of Tall Structures

AC 139.E-01 v1.0—*Reporting of Tall Structures*, CASA guides those authorities and persons involved in the planning, approval, erection, extension or dismantling of tall structures so that they may understand the vital nature of the information they provide.

2.1.1 Part 139 of the CASR has a number of requirements:

- Any object that extends to a height of 100 m or more above local ground level must be notified to CASA by the proponent or owner. (others are not relevant) 2.2.1 The hazards that such buildings or structures may pose to aircraft requires assessment. CASA routinely performs such assessments

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however needs to be first notified of the obstacle, structure or source of a hazardous plume. The need to report such hazards is outlined in this AC.

2.2.2 If you are the person who owns, controls or operates the object, structure or a source of a hazardous plume which is either present, imminent or has been approved for erection/construction, details need to be provided about:

- the construction, extension or dismantling of tall structures if the top is:
 - o 100 m or more above ground level,
 - or
 - o affects the obstacle limitation surface of an aerodrome as defined in Part 139 of CASR

2.2.3 In addition, tall structures may pose a specific hazard for the operation of low-flying Defence aircraft or to the flight paths of arriving/departing aircraft (refer Paragraph 2.1.3). Therefore, the RAAF and Airservices Australia require information on structures that are 30 m or more above ground level—within 30 km of an aerodrome or 45 m or more above ground level elsewhere for the RAAF, or 30 m or more above ground level elsewhere for Airservices Australia.

2.2.4 Information provided for the database should be accurate and readily interpreted. The tall structure report form has been designed to help owners and/or developers in this respect. The form is available on the Airservices Australia website (including a spreadsheet for reporting multiple structures) at: <https://www.airservicesaustralia.com/industry-info/airport-development-assessments/>

1.11.3.AC 139.E-05-v1.1 Obstacles including wind farms outside the vicinity of a CASA certified aerodrome – October 2022

AC 139.E-05-v1.1 provides advice about the lighting and marking of tall structures in submissions to planning authorities who are considering a tall structure proposal.

2.1.2 Regardless of CASA advice, planning authorities make the final determination whether a wind farm or a tall structure not in the vicinity of a CASA regulated aerodrome will require lighting or marking.

2.2.1 All wind turbine developments and tall structures should be assessed to determine whether they could be a risk to aviation safety. This AC augments the information in the National Aerodromes Safeguarding Framework (NASF) Guideline D and provides additional guidance on the assessment of wind farm developments and guidance for establishing what reasonable measures may be put in place to mitigate any adverse effect the wind farm development could be to aviation safety.

2.2.2 For the purposes of this AC, navigable airspace is considered to be the airspace above the minimum altitudes of VFR and IFR flight, including airspace required to ensure the safe take-off and landing of an aircraft. Generally, minimum altitude limits equate to 500 ft (152 m) or 1 000 ft (305 m) above ground level depending on the situation, i.e., whether or not the flying is over a populous area. The presence of wind turbines, wind monitoring masts and other tall obstacles may create a risk to the safety of flight, due to the risk of collision. An entity that is proposing to introduce a hazard into navigable airspace, such as a wind farm, must mitigate the risk of the hazard on airspace users to ensure an acceptable level of safety is maintained.

2.2.4.1 Part 139 of the Civil Aviation Safety Regulations 1998 (CASR), regulates obstacles within the vicinity of certified aerodromes. This is supported by Part 139 (Aerodromes) Manual of Standards (MOS) which provides the definition of an obstacle as well as the standards for marking and lighting

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of an obstacle. Any wind turbine (where the height is defined to be the maximum height reached by the tip of the turbine blades), wind monitoring mast or other tall structure that penetrates an Obstacle Limitation Surface (OLS) of an aerodrome will be assessed in accordance with the provisions of Part 139 of CASR and the MOS.

2.2.6.1 Outside the vicinity of an aerodrome, which is defined as being outside the OLS of an aerodrome, wind farms and other tall structures may constitute a risk to low-flying aviation operations which may be conducted down to 500 ft above ground level (AGL) over non-populous areas. Additionally, wind monitoring masts can also be hazardous to aviation, given they are very thin and difficult to see. Wind farms can also affect the performance of communications, navigation and surveillance (CNS) equipment operated by Airservices or the Department of Defence.

2.4 Obstacles outside the vicinity of a CASA Certified aerodrome

2.4.1 The methodology for assessment of wind farms and other tall structures that are located outside the vicinity of a certified aerodrome and recommended mitigation measures for consideration are described below.

2.4.2 Early review by proponent

2.4.2.1 In the early stages of planning for a wind farm or tall structures, it is recommended that the proponent engages an aviation consultant to conduct an aeronautical study to determine if the proposed development will create a risk to aviation safety. It is critical for the proponent to consult with relevant aviation operators nearby to the proposed wind farms or tall structures to prevent potential adverse impacts to aviation. For example, the proposed location might be situated close to:

- a certified aerodrome or military aerodrome
- a high-density VFR lane or VFR reporting point
- an uncertified aerodrome(s) or landing area(s) used by the local community.

2.4.2.2 An aeronautical study will identify aviation safety risks, and the need for mitigation of those risks. The study should provide a detailed assessment of the potential impacts of the proposed development on aviation activities and demonstrate how an acceptable level of aviation safety can be maintained. The aeronautical study should:

- assess the impact of the wind farm on any aviation activity
- conduct a risk analysis using AS/NZS ISO 31000:2018 Risk Management and Guidelines
- consult with nearby aerodrome (certified and un-certified) operators and aircraft operators known to fly in the area (including those operators who carry out low flying activities that may include fire spotting and control)
- consult with Airservices and the Department of Defence to determine whether any nearby aeronautical communications, navigation or surveillance equipment may be affected
- provide details of proposed mitigations to ensure an acceptable level of safety and an analysis of the effectiveness of each risk control measure
- recommend operating procedures/restrictions or other means to mitigate risks.

2.4.2.3 All proposed mitigation measures should be assessed to demonstrate they are adequate to reduce aviation risks to an acceptable level.

2.4.3 Planning authority process

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2.4.3.1 CASA understands that the proponent of a wind farm or tall structure is required to submit a development application to the relevant planning authority for approval. The planning authority will assess the proposal and review the detailed aeronautical study that should be provided as part of the development application.

2.4.3.2 The planning authority may seek advice from CASA on the risk to aviation created by the development or the proposed mitigation plan if a risk has been identified.

2.4.3.3 CASA has no authority or regulatory powers in relation to a wind farm or tall structure approval outside the vicinity of a certified aerodrome but advice from CASA will inform the planning authority in regard to any decisions or conditions on any approval the planning authority might place on a development.

Regardless of any CASA advice, planning authorities make the final determination via conditions of consent as to whether a wind farm or tall structure not in the vicinity of a CASA regulated aerodrome will require lighting or marking.

2.5 Aviation hazard lighting - International best practice

2.5.2 Australian regulations state that aircraft in uncontrolled airspace may operate under visual flight rules (VFR), which requires the pilot to remain clear of clouds and to adhere to visibility minima.

- in Class G airspace below 3000 ft Above Mean Sea Level (AMSL) or 1000 ft AGL (whichever is the higher) – remain clear of cloud with minimum visibility of 5000 m.

- in Class G airspace below 10 000 ft AMSL (subject to the above) – remain 1000 ft vertically and 1500 m horizontally from cloud and with 5000 m visibility.

Note: Helicopters may be permitted to operate in lower visibility and that further exemptions may apply to special cases such as military, search and rescue, medical emergency, agricultural and fire-fighting operations.

2.5.4 2000 candela medium intensity obstacle lighting recommendation satisfies the 5000 m VFR visibility requirements, according to practical exercises undertaken by the FAA and documented in AC 70/7460-1L (FAA, 2015).

2.5.5 In Australia, CASA has accepted the use of 200 candela lighting in some circumstances due to a lack of back lighting in rural and remote areas, meaning that a lower intensity light is still visible to pilots at an acceptable distance to permit a pilot to see and avoid the obstacle.

2.6 Hazard Lighting

2.6.1 This describes the reasoning behind CASA's preference to recommend aviation hazard lighting for tall structures and aircraft detection systems for wind farms.

2.6.2 Hazard lighting for wind farms and other tall structures is intended to alert pilots, flying at low altitude, to the presence of an obstacle allowing them sufficient awareness to safely navigate around or avoid it. The pilot is responsible for avoiding other traffic and obstacles based on the "alerted" see-and-avoid principle.

2.6.3 Unless the wind farm or tall structure is located near an airport, it is not expected to pose a risk to regular public transport operations. The kind of air traffic that is usually encountered at low altitude in the vicinity of a wind farm or tall structure includes light aircraft (private operators, flight schools, sport aviation, agricultural, survey, fire spotting and control) and helicopters (military, police, medical emergency services, survey, fire spotting and control). Hazard lights are therefore designed to provide pilots with sufficient awareness about the presence of the structure(s), so they can avoid

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it. This means that the intensity of the hazard lights should be such that the acquisition distance is sufficient for the pilot to recognise the danger, take evasive action and avoid the obstacle by a safe margin in all visibility conditions. This outcome considers the potential speed of an aircraft to determine the distance by which the pilot must become aware of the obstacle to have enough time and manoeuvrability to avoid it.

2.7 CASA's commitment to aviation safety

2.7.1 CASA will consider the lighting intensity management and systems that achieve an acceptable level of aviation safety on a case-by-case basis during its assessment.

2.7.2 A CASA determination will consider the environmental setting when determining the need and level of lighting required on a wind farm or tall structure. This may include consideration of lower lighting intensities for obstacles away from an aerodrome. The backlighting of some locations is almost non-existent, meaning the risk of an aviation hazard light being compromised by background lighting from a rural and remote town is lower than would otherwise apply in a residential area closer to a city.

Characteristics of medium-intensity lights are specified in CASR Part 139 MOS Section 9.33:

1) Medium-intensity obstacle lights must:

- a) be visible in all directions in azimuth; and
- b) if flashing — have a flash frequency of between 20 and 60 flashes per minute.

2) The peak effective intensity of medium-intensity obstacle lights must be $2\,000 \pm 25\%$ cd with a vertical distribution as follows:

- a) for vertical beam spread — a minimum of 3 degrees;
- b) at -1 degree elevation — a minimum of 50% of the lower tolerance value of the peak intensity;
- c) at 0 degrees elevation — a minimum of 100% of the lower tolerance value of the peak intensity.

3) For subsection (2), vertical beam spread means the angle between 2 directions in a plane for which the intensity is equal to 50% of the lower tolerance value of the peak intensity.

4) If, instead of obstacle marking, a flashing white light is used during the day to indicate temporary obstacles in the vicinity of an aerodrome, the peak effective intensity of the light must be increased to $20\,000 \pm 25\%$ cd when the background luminance is 50 cd/m^2 or greater.

There is no regulatory requirement to provide obstacle lighting on the Met Mast 7B due to its location outside the vicinity of a certified aerodrome. Generally, the voluntary provision of obstacle lighting should be considered to ensure visibility in low light and deteriorating atmospheric conditions.

Whilst the CASA and NASF guidelines recommend medium intensity lighting, CASA is likely to approve the provision of low intensity lighting due to the location of the proposed met masts in an area where the surrounding terrain is generally free from other light sources.

 AVIATION PROJECTS
1.12. National Airport Safeguarding Framework Guideline D

NASF Guideline D provides guidance to State/Territory and local government decision-makers, airport operators and developers of wind farms to jointly address the risk to civil aviation arising from the development, presence and use of wind farms and wind monitoring towers.

When wind turbines over 150 metres above ground level are to be built within 30 kms of a certified or registered aerodrome, the proponent should notify the Civil Aviation Safety Authority (CASA) and Airservices. If the wind farm is within 30km of a military aerodrome, Defence should be notified.

The Aeronautical Information Service of the Royal Australian Air Force (RAAF AIS) maintains a database of tall structures in the country. The RAAF AIS should be notified of all tall structures meeting the following criteria:

- 30 metres or more above ground level for structures within 30km of an aerodrome; or
- 45 metres or more above ground level for structures located elsewhere.

Marking and lighting of wind monitoring towers

Before developing a wind farm, it is common for wind monitoring towers to be erected for anemometers and other meteorological sensing instruments to evaluate the suitability or otherwise of a site. These towers are often retained after the wind farm commences operations to provide the relevant meteorological readings. These structures are very difficult to see from the air due to their slender construction and guy wires. This is a particular problem for low flying aircraft including aerial agricultural operations. Wind farm proponents should take appropriate steps to minimise such hazards, particularly in areas where aerial agricultural operations occur. Measures to be considered should include:

- *the top 1/3 of wind monitoring towers to painted in alternating contrasting bands of colour. Examples of effective measures can be found in the Manual of Standards for Part 139 of the Civil Aviation Safety Regulations 1998. In areas where aerial agriculture operations take place, marker balls or high visibility flags can be used to increase the visibility of the towers;*
- *marker balls or high visibility flags or high visibility sleeves placed on the outside guy wires;*
- *ensuring the guy wire ground attachment points have contrasting colours to the surrounding ground/vegetation; or*
- *a flashing strobe light during daylight hours.*

1.13. Consultation

Acciona will be consulting with both Airservices Australia and the Department of Defence.

1.14. Summary

The following list of findings summarises the outcome of this assessment, based on the maximum height of the 125 m AGL Met Mast and 440 m AHD (1443.6 ft AMSL):

- There are no certified aerodromes located within 30 nm (55.6 km) of the Met Mast sites
- There are no uncertified aerodromes identified within 3 nm of the Met Mast sites.

1010901-01 BWWF MET MAST 7B AIA FINAL V1.0 25053028

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AVIATION PROJECTS

- Shire of West Arthur prepared the draft of planning policy No. 5, which included a 7 nm (13 km) buffer for RAAF transport aircraft operations and a 5 nm (9 km) buffer for military paratroopers at Hillman Farm Airstrip. Based on public information, the Met Mast is outside the RAAF operation buffer area. However, liaison with Defence will provide the exact protection or recommendations for military operations
- The Met Mast will not affect any Grid or airway route segment LSALT
- The Met Mast will not have an impact on controlled or designated airspace
- Whilst marking the Met Mast is not mandatory, the provision of obstacle marking should be considered to ensure the narrow mast can be readily identified by pilots flying at low level in the area around them.
- The following markings are recommended to be implemented in consideration of potential day VFR aerial work operations in accordance with NASF Guideline D, as shown in Figure 6 (Source: CASR Part 139 MOS):
 - Obstacle marking for at least the top 1/3 of the mast and be painted in alternating contrasting bands of colour
 - Marker balls or high visibility flags or high visibility sleeves placed on the outside guy wires
 - Guy wire ground attachment points in contrasting colours to the surrounding ground/vegetation.

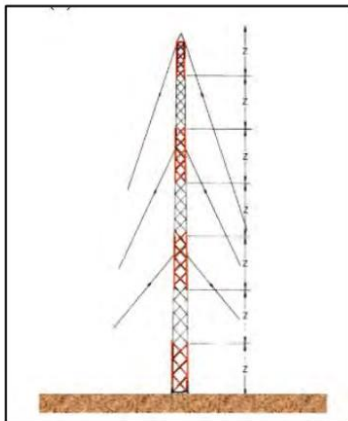


Figure 6 CASA Figure 8.110 (5) Markings

- Providing an obstacle light on top of the Met Mast is not mandatory, but the provision of obstacle lighting should be considered to ensure the narrow mast can be readily identified by pilots in low light atmospheric conditions and at night.
- Due to exceeding 100 m AGL, details of the Met Mast must be reported to CASA as soon as practicable after forming the intention to construct or erect the proposed object or structure in accordance with CASR Part 139.165(1)(2).

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AVIATION PROJECTS

- Final location and height details of the Met Mast coordinates and elevation should be provided to Airservices Australia, by submitting the form at this webpage:
https://www.airservicesaustralia.com/wp-content/uploads/ATS-FORM-0085_Vertical_Obstruction_Data_Form.pdf to the following email address:
airport.developments@airservicesaustralia.com

If you wish to clarify or discuss the contents of this correspondence, please get in touch with me on 0424 110 501.

Kind regards



Peter White

Manager - Aviation Safeguarding
30 May 2025

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Item 16.1 Brought Forward	ADOPTION OF 2024-2025 ANNUAL BUDGET
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Item 16.1 was brought forward in the order of business in accordance with Council Resolution OCM-2025-078

Location:	ADM130
Applicant:	N/A
Author:	Rajinder S Sunner, Manager Corporate Services
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	20/08/2025
Disclosure of Interest:	Nil
Attachments:	1. 2025-26 Statutory budget - Shire of West Arthur

SUMMARY:

The Local Government Act 1995, section 6.2, requires a local government to prepare and adopt a budget before 31 August each year. The attached draft of the 2025/2026 Annual Budget is recommended to the Council for adoption.

BACKGROUND:

The draft 2025/2026 budget has been compiled based on the principles and information in Council's Strategic Community Plan, the information in its Long-Term Financial Plan, and the presentations made to Council at budget workshops.

COMMENT:

The major items of income in the draft 2025/2026 Annual Budget are as follows:

- Rates \$2,252,484
- Operating Grants \$1,668,654
- Non-operating Grants \$4,428,614
- Fees & Charges \$406,331
- Other Revenue \$261,373

The proposed capital expenditure of \$5,690,849 is funded as follows:

- Reserve funded \$977,027
- Non-operating grants \$4,428,614
- Proceeds from sales \$ 161,364
- Own source (Municipal fund) \$ 123,844

The capital works include:

- a. Roads program totalling \$1,337,740 funded from:
 - Roads to Recovery \$569,579
 - Regional Road Group \$479,361
 - Road Reserve \$183,680
 - Shire funded road projects \$55,999
 - WSN (Wheatbelt Secondary Freight Network) \$49,121

These works are principally funded via federal and state government grants. Delivery of this work will require \$55,599 from general revenue and \$183,680 from the Shire's Road Reserve.

- b. Plant replacement of \$743,006, of which the major components are as follows:
- 6-Wheeler 3-way Tip Truck plus Dolly \$349,420 - Carried over from 2024-2025
 - Free Roller \$90,000
 - Pipe Jetter Trailer \$120,000
 - Light Vehicles (3) \$156,586

The Plant replacement budget for 2025-2026 is funded by \$652,420 from the Plant Reserve, and \$90,587 from trade-ins and the sale of excess light plant.

- c. Other infrastructure projects totalling \$324,687, which include the following projects:
- Community Water Supply Program \$ 165,716
 - Darkan Hall Wi-Fi and Disaster Ready Features \$ 101,325
 - Others - Niche Wall at Cemetery, Community Gym, etc. \$ 57,646

The funding for these projects comes from various sources, including grant funding of \$192,663, the Economic Development Reserve of \$50,927, the Gym Reserve of \$10,000, and general revenue of \$71,097. If the grant funds are not received, the project/s will not proceed.

- d. Land and buildings expenditure of \$3,279,415, which includes the following projects:
- New staff house (10 King Street) carry-over to complete project \$114,525
 - Burrowes Street West and Old Bowling Green Sub-Divisions Planning and Assessment \$145,876
 - Burrowes Street West and Old Bowling Green Sub-Divisions Headworks \$2,992,014
 - Industrial Land Sub-Division at Growden Place \$ 27,000

These projects will be funded directly by the Building Reserve, which totals \$80,000, derived from \$50,000 in Industrial Land sales, \$145,875 in Housing Support Program 1 (Carried over from 2024-2025), \$2,992,014 in Housing Support Program 2, and \$11,525 in general revenue.

The estimated brought forward balance is \$838,381. This figure is unaudited and may change once the annual accounts are finalised. The major contributor to this carried forward amount is the advance payment of the Commonwealth Financial Assistance Grants of \$799,654 for 2025-2026, which was received on 24 June 2025.

CONSULTATION:

Councillors
Chief Executive Officer
Manager Works and Services
Manager Financial Reporting
Other Staff Members

STATUTORY ENVIRONMENT:

Local Government Act 1995

6.2. Local government to prepare annual budget

1. During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.

* Absolute majority required.

2. In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —
 - a. the expenditure by the local government; and
 - b. the revenue and income, independent of general rates, of the local government; and

- c. the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.
3. For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.
4. The annual budget is to incorporate —
 - a. particulars of the estimated expenditure proposed to be incurred by the local government; and
 - b. detailed information relating to the rates and service charges which will apply to land within the district including —
 - i. the amount it is estimated will be yielded by the general rate; and
 - ii. the rate of interest (if any) to be charged by the local government on unpaid rates and service charges; and
 - c. the fees and charges proposed to be imposed by the local government; and
 - d. the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and
 - e. details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and
 - f. particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and
 - g. such other matters as are prescribed.
5. Regulations may provide for —
 - a. the form of the annual budget; and
 - b. the contents of the annual budget; and
 - c. the information to be contained in or to accompany the annual budget.

POLICY IMPLICATIONS:

The 2025/2026 Annual Budget considers Policy C8 - Council Member Entitlements.

FINANCIAL IMPLICATIONS:

Budgeted income and expenditure for the 2025/2026 financial year.

STRATEGIC IMPLICATIONS:

The Shire's Corporate Business Plan 2021-25 was used to develop the Shire's 2025/2026 Annual Budget.

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (25)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Failure to adopt the 2025/2026 budget on time will result in the non-functioning of the Shire.
Risk Likelihood (based on history and with existing controls)	Almost Certain (5)
Risk Consequence	Major (4)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Extreme (20)
Principal Risk Theme	Compliance Failure
Risk Action Plan (Controls or Treatment Proposed)	Adopt the 2025/2026 Annual Budget as presented.

VOTING REQUIREMENTS:

Absolute Majority

RESOLUTION OCM-2025-080

Moved : Cr Robyn Lubcke

Seconded: Cr Duncan South

1. That, in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, Council adopt the Shire of West Arthur 2025/2026 Annual Budget, as attached.
2. That, in accordance with Sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995, the Council, for the purpose of yielding the deficiency disclosed by the 2025/2026 Budget adopted in Part 1 above, imposes the following general rates and minimum payments on Gross Rental and Unimproved Values.

<u>Unimproved</u>	<u>Rate in \$</u>	<u>Minimum Rate</u>
Residential (GRV) Townsite	0.07693	\$673.00
Commercial and industrial (GRV)	0.07693	\$673.00
Residential (GRV) Other Townsite	0.07693	\$471.00
UV Properties	0.002883	\$673.00

3. That, in accordance with Section 6.45 of the Local Government Act 1995 and Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, the Council nominates the following due dates for the payment in full by instalments:

One Instalment Option:

To pay the total rates and charges included on the rate notice in full by the 35th day after the rate notice is issued.

Full payment	13 October 2025
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Four Instalment Option:

1st Instalment due date	13 October 2025
2nd Instalment due date	12 December 2025
3rd Instalment due date	12 February 2026
4th Instalment due date	13 April 2026

4. That, in accordance with Section 6.45 of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, the Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$7.25 for each instalment after the initial instalment is paid.
5. That, in accordance with Section 6.45 of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996, the Council adopts an interest rate of 3.0% where the owner has elected to pay rates and service charges through an instalment option.
6. That, in accordance with Section 6.45 of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996, the Council adopts an interest rate of 7% for rates and other charges and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

7. That, in accordance with Section 6.11 of the Local Government Act 1995, the Council adopts transfers/movements to and from Reserve Accounts as detailed in Note 8 of the Statutory Statements.

In Favour: Crs Karen Harrington, Neil Morrell, Graeme Peirce, Adam Squires, Duncan South, Robyn Lubcke, Russell Prowse

Against: Nil

Abstained: Nil

CARRIED 7/0

**SHIRE OF WEST ARTHUR
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,252,484	2,114,496	2,118,003
Grants, subsidies and contributions		1,668,654	1,485,688	530,944
Fees and charges	15	406,331	378,669	353,890
Interest revenue	9(a)	122,314	177,243	185,748
Other revenue		139,059	219,025	166,640
		4,588,842	4,375,121	3,355,225
Expenses				
Employee costs		(2,273,833)	(2,303,584)	(2,222,894)
Materials and contracts		(1,668,570)	(1,747,994)	(1,509,750)
Utility charges		(119,390)	(116,233)	(153,690)
Depreciation	6	(3,676,619)	(3,572,219)	(3,077,887)
Finance costs	9(c)	(23,952)	(29,901)	(25,446)
Insurance		(157,053)	(133,040)	(134,430)
Other expenditure		(83,800)	(101,364)	(66,300)
		(8,003,217)	(8,004,335)	(7,190,397)
		(3,414,375)	(3,629,214)	(3,835,172)
Capital grants, subsidies and contributions		4,428,614	1,552,428	1,750,780
Profit on asset disposals	5	14,292	837	14,339
Loss on asset disposals	5	(27,554)	(15,566)	(16,137)
		4,415,352	1,537,699	1,748,982
Net result for the period		1,000,977	(2,091,515)	(2,086,190)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,000,977	(2,091,515)	(2,086,190)

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF WEST ARTHUR
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026**

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		2,227,484	2,176,744	2,135,003
Grants, subsidies and contributions		1,918,654	1,154,018	470,356
Fees and charges		406,331	378,669	353,890
Interest revenue		122,314	177,243	185,748
Goods and services tax received		295,000	234,979	223,000
Other revenue		139,059	219,025	166,640
		5,108,842	4,340,678	3,534,637
Payments				
Employee costs		(2,273,833)	(2,302,199)	(2,222,894)
Materials and contracts		(1,686,872)	(1,710,160)	(1,420,172)
Utility charges		(119,390)	(116,233)	(153,690)
Finance costs		(23,952)	(29,901)	(25,446)
Insurance paid		(157,053)	(133,040)	(134,430)
Goods and services tax paid		(235,000)	(298,943)	(223,000)
Other expenditure		(83,800)	(101,364)	(66,300)
		(4,579,900)	(4,691,840)	(4,245,932)
Net cash provided by (used in) operating activities	4	528,942	(351,162)	(711,295)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(4,028,421)	(1,033,751)	(1,684,634)
Payments for construction of infrastructure	5(b)	(1,662,428)	(1,655,855)	(1,813,572)
Capital grants, subsidies and contributions		4,398,416	1,444,015	1,603,169
Proceeds from sale of property, plant and equipment	5(a)	161,364	113,637	195,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	32,059	31,016	31,016
Net cash (used in) investing activities		(1,099,010)	(1,100,938)	(1,669,021)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(91,151)	(136,017)	(137,156)
Net cash (used in) financing activities		(91,151)	(136,017)	(137,156)
Net (decrease) in cash held		(661,219)	(1,588,117)	(2,517,472)
Cash at beginning of year		2,863,502	4,451,619	4,375,428
Cash and cash equivalents at the end of the year	4	2,202,283	2,863,502	1,857,956

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF WEST ARTHUR
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026**

OPERATING ACTIVITIES

Revenue from operating activities

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
General rates	2,149,187	2,010,668	2,010,668
Rates excluding general rates	103,297	103,828	107,335
Grants, subsidies and contributions	1,668,654	1,485,688	530,944
Fees and charges	406,331	378,669	353,890
Interest revenue	122,314	177,243	185,748
Other revenue	139,059	219,025	166,640
Profit on asset disposals	14,292	837	14,339

Expenditure from operating activities

Employee costs	(2,273,833)	(2,303,584)	(2,222,894)
Materials and contracts	(1,668,570)	(1,747,994)	(1,509,750)
Utility charges	(119,390)	(116,233)	(153,690)
Depreciation	(3,676,619)	(3,572,219)	(3,077,887)
Finance costs	(23,952)	(29,901)	(25,446)
Insurance	(157,053)	(133,040)	(134,430)
Other expenditure	(83,800)	(101,364)	(66,300)
Loss on asset disposals	(27,554)	(15,566)	(16,137)
	(8,030,771)	(8,019,901)	(7,206,534)

Non cash amounts excluded from operating activities

	3,689,881	3,589,690	3,079,685
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	4,428,614	1,552,428	1,750,780
Proceeds from disposal of property, plant and equipment	161,364	113,637	195,000
Proceeds from financial assets at amortised cost - self supporting loans	32,059	31,016	31,016
	4,622,037	1,697,081	1,976,796

Outflows from investing activities

Acquisition of property, plant and equipment	(4,028,421)	(1,033,751)	(1,684,634)
Acquisition of infrastructure	(1,662,428)	(1,655,855)	(1,813,572)
	(5,690,849)	(2,689,606)	(3,498,206)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	1,016,027	1,089,162	1,469,241
	1,016,027	1,089,162	1,469,241

Outflows from financing activities

Repayment of borrowings	(91,151)	(136,017)	(137,156)
Transfers to reserve accounts	(956,688)	(480,310)	(479,505)
	(1,047,839)	(616,327)	(616,661)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	838,380	1,412,323	1,426,115
Amount attributable to operating activities		262,244	(54,253)	(757,285)
Amount attributable to investing activities		(1,068,812)	(992,525)	(1,521,410)
Amount attributable to financing activities		(31,812)	472,835	852,580
Surplus/(deficit) remaining after the imposition of general rates	3	0	838,380	0

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF WEST ARTHUR
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET**

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**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

1. BASIS OF PREPARATION

The annual budget of the Shire of West Arthur which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements: Tier 2 Disclosures

It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
 - Standards – Annual Improvements Volume 11

It is not expected these standards will have an impact on the annual budget.

Critical accounting estimates and judgements

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Townsite		0.07693	96	1,067,506	82,123	0	82,123	65,691	65,691
GRV Commercial		0.07693	11	228,540	17,582	0	17,582	20,482	20,482
GRV Industrial		0.07693	5	102,960	7,921	0	7,921	9,938	9,938
GRV Other Townsite		0.07693	15	125,944	9,689	0	9,689	8,465	8,465
UV Rural		0.0028830	369	704,777,000	2,031,872	0	2,031,872	1,906,092	1,906,092
Total general rates			496	706,301,950	2,149,187	0	2,149,187	2,010,668	2,010,668
(ii) Minimum payment									
		Minimum \$							
GRV Townsite		673.00	35	128,041	23,555	0	23,555	29,704	29,704
GRV Commercial		673.00	10	32,695	6,730	0	6,730	5,688	5,688
GRV Industrial		673.00	5	25,810	3,365	0	3,365	1,896	1,896
GRV Other Townsite		471.00	19	20,511	8,949	0	8,949	8,398	8,398
UV Rural		673.00	71	11,862,400	47,783	0	47,783	40,072	43,608
UV Industrial		673.00	5	269,500	3,365	0	3,365	3,160	3,160
UV Mining		673.00	8	90,499	5,384	0	5,384	10,744	10,744
Total minimum payments			153	12,429,456	99,131	0	99,131	99,662	103,198
Total general rates and minimum payments			649	718,731,406	2,248,318	0	2,248,318	2,110,330	2,113,866
(iii) Ex-gratia rates									
Ex-gratia rates					4,166	0	4,166	4,166	4,137
Total rates					2,252,484	0	2,252,484	2,114,496	2,118,003
Instalment plan charges							1,932	1,932	3,500
Instalment plan interest							2,773	2,773	1,800
Late payment of rate or service charge interest							17,216	17,216	17,700
							21,921	21,921	23,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	13/10/2025	0	3.0%	7.0%
Option two				
First instalment	13/10/2025	0	3.0%	7.0%
Second instalment	12/12/2025	\$7.25	3.0%	7.0%
Third instalment	12/02/2026	\$7.25	3.0%	7.0%
Fourth instalment	13/04/2026	\$7.25	3.0%	7.0%

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories
 Other assets
 Non-current assets held for sale

Less: current liabilities

Trade and other payables
 Capital grant/contribution liability
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Current assets not expected to be received at end of year
 - Current financial assets at amortised cost - self supporting loans
 - Inventory - land held for resale
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of employee benefit provisions
Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	2,202,283	2,863,502	1,857,956
	33,136	32,059	31,016
	202,562	487,562	197,081
	100,597	102,097	18,855
	3,936	3,936	11,579
	0	0	
	2,542,514	3,489,156	2,116,487
	(334,729)	(354,531)	(310,130)
	0	(30,198)	0
7	(88,646)	(91,151)	(92,358)
	(366,876)	(366,876)	(309,447)
	(790,251)	(842,756)	(711,935)
	1,752,263	2,646,400	1,404,552
3(b)	(1,752,263)	(1,808,020)	(1,404,552)
	0	838,380	0
8	(2,160,454)	(2,219,793)	(1,838,909)
	(33,136)	(32,059)	(31,016)
	(79,118)	(79,118)	0
	88,646	91,151	92,358
	431,799	431,799	373,015
	(1,752,263)	(1,808,020)	(1,404,552)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash
Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(14,292)	(837)	(14,339)
5	27,554	15,566	16,137
6	3,676,619	3,572,219	3,077,887
	0	2,742	
	3,689,881	3,589,690	3,079,685

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Cash at bank and on hand	2,202,283	2,863,502	1,857,956
Total cash and cash equivalents	2,202,283	2,863,502	1,857,956
Held as			
- Unrestricted cash and cash equivalents	41,829	613,511	19,047
- Restricted cash and cash equivalents	2,160,454	2,249,991	1,838,909
3(a)	2,202,283	2,863,502	1,857,956
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,160,454	2,249,991	1,838,909
	2,160,454	2,249,991	1,838,909
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	2,160,454	2,219,793	1,838,909
Unspent capital grants, subsidies and contribution liabilities	0	30,198	0
	2,160,454	2,249,991	1,838,909
Reconciliation of net cash provided by operating activities to net result			
Net result	1,000,977	(2,091,515)	(2,086,190)
Depreciation	6	3,676,619	3,572,219
(Profit)/loss on sale of asset	5	13,262	14,729
(Increase)/decrease in receivables		285,000	(263,798)
(Increase)/decrease in inventories		1,500	(1,124)
(Increase)/decrease in other assets		0	87,221
Increase/(decrease) in payables		(19,802)	(48,263)
Increase/(decrease) in contract liabilities		0	(69,588)
Increase/(decrease) in unspent capital grants		(30,198)	(108,413)
Increase/(decrease) in employee provisions		0	1,385
Capital grants, subsidies and contributions		(4,398,416)	(1,444,015)
Net cash from operating activities		528,942	(351,162)
			(711,295)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	3,164,890	(64,059)	50,000	0	(14,059)	32,668	0	0	0	0	203,765	(64,059)	50,000	0	(14,059)
Buildings - non-specialised	114,525	0	0	0	0	107,919	0	0	0	0	241,106	0	0	0	0
Buildings - specialised	0	0	0	0	0	3,158	0	0	0	0	0	0	0	0	0
Furniture and equipment	6,000	0	0	0	0	145,729	0	0	0	0	78,647	0	0	0	0
Plant and equipment	743,006	(110,567)	111,364	14,292	(13,495)	744,277	(128,366)	113,637	837	(15,566)	1,161,116	(132,739)	145,000	14,339	(2,078)
Total	4,028,421	(174,626)	161,364	14,292	(27,554)	1,033,751	(128,366)	113,637	837	(15,566)	1,684,634	(196,798)	195,000	14,339	(16,137)
(b) Infrastructure															
Infrastructure - roads	1,337,741	0	0	0	0	1,487,094	0	0	0	0	1,577,058	0	0	0	0
Infrastructure - other	324,687	0	0	0	0	168,761	0	0	0	0	236,514	0	0	0	0
Total	1,662,428	0	0	0	0	1,655,855	0	0	0	0	1,813,572	0	0	0	0
Total	5,690,849	(174,626)	161,364	14,292	(27,554)	2,689,606	(128,366)	113,637	837	(15,566)	3,498,206	(196,798)	195,000	14,339	(16,137)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - other
Infrastructure - bridges

By Program

General purpose funding
Law, order, public safety
Health
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
34,726	34,631	34,726
219,967	220,412	216,121
11,373	11,023	6,373
423,596	409,196	375,099
1,947,796	1,857,796	1,763,490
207,462	207,462	182,237
831,699	831,699	499,841
3,676,619	3,572,219	3,077,887
437	2,208	437
78,313	83,656	78,313
44,700	44,578	44,700
11,892	11,859	11,892
8,053	8,221	8,053
295,615	297,198	270,390
2,802,448	2,713,555	2,286,284
35,744	36,281	35,744
399,417	374,663	342,074
3,676,619	3,572,219	3,077,887

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:	
Buildings	30 to 100 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	70 years
seal	
bituminous seals	15 to 25 years
asphalt surfaces	15 to 25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheeting	10 to 15 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage system	75 years
Bridges	60 to 90 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
GROH Housing	70	WATC	6.6%	0	0	0	0	0	42,521	0	(42,521)	0	(1,771)	42,521	0	(42,521)	0	(1,402)
Industrial Land	72	WATC	3.3%	5,798	0	(5,798)	0	(86)	17,109	0	(11,311)	5,798	(512)	17,109	0	(11,312)	5,797	(421)
ERP	75	WATC	4.1%	117,196	0	(27,499)	89,697	(5,216)	143,575	0	(26,379)	117,196	(6,523)	143,575	0	(27,518)	116,057	(5,940)
Loader	74	WATC	4.0%	204,133	0	(25,795)	178,338	(9,145)	228,923	0	(24,790)	204,133	(10,329)	228,923	0	(24,789)	204,134	(8,791)
				327,127	0	(59,092)	268,035	(14,447)	432,128	0	(105,001)	327,127	(19,135)	432,128	0	(106,140)	325,988	(16,554)
Self Supporting Loans																		
WA Cottage Homes	73	WATC	3.3%	248,351	0	(32,059)	216,292	(9,505)	279,367	0	(31,016)	248,351	(10,766)	279,367	0	(31,016)	248,351	(8,892)
				248,351	0	(32,059)	216,292	(9,505)	279,367	0	(31,016)	248,351	(10,766)	279,367	0	(31,016)	248,351	(8,892)
				575,478	0	(91,151)	484,327	(23,952)	711,495	0	(136,017)	575,478	(29,901)	711,495	0	(137,156)	574,339	(25,446)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	(3,101)	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0		0
Total amount of credit unused	165,000	161,899	165,000
Loan facilities			
Loan facilities in use at balance date	484,327	575,478	574,339

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave Reserve	37,034	41,243	0	78,277	131,460	5,574	(100,000)	37,034	131,460	5,686	0	137,146
(b) Plant Reserve	735,456	224,675	(652,420)	307,711	1,037,504	343,992	(646,040)	735,456	1,037,504	344,878	(1,007,116)	375,266
(c) Building Reserve	83,703	2,808	(80,000)	6,511	176,231	7,472	(100,000)	83,703	176,231	7,623	(179,106)	4,748
(d) Town Development Reserve	1,728	58	0	1,786	1,658	70	0	1,728	1,658	72	0	1,730
(e) Recreation Reserve	41,676	1,398	(16,000)	27,074	177,182	7,513	(143,019)	41,676	177,182	7,664	(143,019)	41,827
(f) Heritage Reserve	7,437	250	0	7,687	7,047	390	0	7,437	7,047	455	0	7,502
(g) Community Housing Reserve	205,439	18,893	0	224,332	200,920	9,519	(5,000)	205,439	200,920	9,691	(50,000)	160,611
(h) Waste Management Reserve	128,158	4,300	0	132,458	122,945	5,213	0	128,158	122,945	5,318	0	128,263
(i) Darkan Swimming Pool Reserve	41,361	1,388	(10,000)	32,749	63,662	7,699	(30,000)	41,361	63,662	7,754	(30,000)	41,416
(j) Information Technology Reserve	22,166	744	0	22,910	35,654	1,512	(15,000)	22,166	35,654	1,542	0	37,196
(k) Darkan Sport and Community Centre Reser	270,835	49,087	0	319,922	240,632	50,203	(20,000)	270,835	240,632	50,409	0	291,041
(l) Arthur River Country Club Reserve	64,240	8,155	0	72,395	55,871	8,369	0	64,240	55,871	8,417	0	64,288
(m) Museum Reserve	136,563	4,582	(5,000)	136,145	134,654	5,709	(3,800)	136,563	134,654	5,825	(5,000)	135,479
(n) Moodiarrup Sports Club Reserve	26,680	5,895	0	32,575	28,281	6,200	(7,801)	26,680	28,281	6,223	0	34,504
(o) Landcare Reserve	21,626	726	(8,000)	14,352	25,543	1,083	(5,000)	21,626	25,543	1,105	(5,000)	21,648
(p) Corporate Planning and Valuation Reserve	5,034	169	0	5,203	4,829	205	0	5,034	4,829	209	0	5,038
(q) Kids Central Reserve	7,971	267	0	8,238	7,866	333	(228)	7,971	7,866	340	0	8,206
(r) The Shed Reserve	13,455	451	0	13,906	14,130	599	(1,274)	13,455	14,130	611	0	14,741
(s) Recreation Trails Reserve	2,827	95	0	2,922	2,712	115	0	2,827	2,712	117	0	2,829
(t) Community Gym Reserve	15,098	507	(10,000)	5,605	11,336	3,762	0	15,098	11,336	490	0	11,826
(u) Economic Development Reserve	86,456	3,303	(50,927)	38,832	94,451	4,005	(12,000)	86,456	94,451	4,086	(50,000)	48,537
(v) Road Reserve	264,850	587,694	(183,680)	668,864	254,077	10,773	0	264,850	254,077	10,990	0	265,067
	2,219,793	956,688	(1,016,027)	2,160,454	2,828,645	480,310	(1,089,162)	2,219,793	2,828,645	479,505	(1,469,241)	1,838,909

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by council		
(a) Leave Reserve	Ongoing	To be used to fund long service leave and annual leave requirements
(b) Plant Reserve	Ongoing	To be used for the purchase of major plant
(c) Building Reserve	Ongoing	To be used for the construction and maintenance of Council buildings
(d) Town Development Reserve	Ongoing	To be used to enhance town infrastructure
(e) Recreation Reserve	Ongoing	To be used to enhance recreation infrastructure
(f) Heritage Reserve	Ongoing	To be used to maintain and improve the heritage buildings of the Shire
(g) Community Housing Reserve	Ongoing	To be used for the maintenance and provision of housing within the Shire
(h) Waste Management Reserve	Ongoing	To assist with funding future infrastructure requirements for waste management and to provide for the costs of closing landfill sites within the district
(i) Darkan Swimming Pool Reserve	Ongoing	To be used to assist with funding works at the Darkan Swimming Pool
(j) Information Technology Reserve	Ongoing	To be used for upgrades to computers and office equipment
(k) Darkan Sport and Community Centre Reser	Ongoing	Top be used to maintain and improve the Darkan Sport and Community Centre
(l) Arthur River Country Club Reserve	Ongoing	To be used to maintain and improve the Arthur River Country Club
(m) Museum Reserve	Ongoing	To be used to maintain and to provide new displays in the Museum
(n) Moodiarrup Sports Club Reserve	Ongoing	To be used to maintain and improve the Moodiarrup Sports Club
(o) Landcare Reserve	Ongoing	To be used to fund the landcare expenditure of the Shire
(p) Corporate Planning and Valuation Reserve	Ongoing	To be used to fund the corporate planning and valuation expenditure of the Shire
(q) Kids Central Reserve	Ongoing	To be used to fund the renewal of equipment and infrastructure
(r) The Shed Reserve	Ongoing	To be used to fund the renewal of equipment and infrastructure
(s) Recreation Trails Reserve	Ongoing	To be used for the construction and maintenance of recreation trails
(t) Community Gym Reserve	Ongoing	To be used for the renewal of gym equipment and activities
(u) Economic Development Reserve	Ongoing	To be used for economic development initiatives that benefit the Shire
(v) Road Reserve	Ongoing	To be used to fund road improvements or urgent repairs

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	102,325	157,254	166,248
Other interest revenue	19,989	19,989	19,500
	122,314	177,243	185,748

The net result includes as expenses

(b) Auditors remuneration

Audit services	50,000	47,600	47,000
	50,000	47,600	47,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	23,952	29,901	25,446
	23,952	29,901	25,446

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	6,400	5,924	6,240
Meeting attendance fees	5,200	4,830	4,700
Annual allowance for ICT expenses	535	520	500
Travel and accommodation expenses	2,200	2,184	1,900
Superannuation contribution payments	1,392	0	0
	15,727	13,458	13,340
Deputy President's			
President's allowance	0	324	0
Deputy President's allowance	1,600	1,481	1,560
Meeting attendance fees	8,200	8,085	5,750
Annual allowance for ICT expenses	535	520	500
Travel and accommodation expenses	3,650	3,633	500
Superannuation contribution payments	1,176	0	0
	15,161	14,043	8,310
Council member 1			
Meeting attendance fees	2,850	2,520	3,000
Annual allowance for ICT expenses	535	520	500
Travel and accommodation expenses	1,150	1,019	1,100
Superannuation contribution payments	342	0	0
	4,877	4,059	4,600
Council member 2			
Meeting attendance fees	2,000	1,680	2,650
Annual allowance for ICT expenses	535	520	500
Travel and accommodation expenses	50	0	
Superannuation contribution payments	240	0	0
	2,825	2,200	3,150
Council member 3			
Meeting attendance fees	3,800	3,675	3,600
Annual allowance for ICT expenses	535	520	500
Travel and accommodation expenses	1,150	1,049	900
Superannuation contribution payments	456	0	0
	5,941	5,244	5,000
Council member 4			
Meeting attendance fees	3,500	3,255	2,650
Annual allowance for ICT expenses	535	520	500
Travel and accommodation expenses	400	341	300
Superannuation contribution payments	420	0	0
	4,855	4,116	3,450
Council member 5			
Meeting attendance fees	2,450	2,205	2,650
Annual allowance for ICT expenses	535	520	500
Travel and accommodation expenses	400	180	300
Superannuation contribution payments	294	0	0
	3,679	2,905	3,450
Total Council Member Remuneration	53,065	46,025	41,300
President's allowance	6,400	6,248	6,240
Deputy President's allowance	1,600	1,481	1,560
Meeting attendance fees	28,000	26,250	25,000
Annual allowance for ICT expenses	3,745	3,640	3,500
Travel and accommodation expenses	9,000	8,406	5,000
Superannuation contribution payments	4,320	0	0
	53,065	46,025	41,300

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

11. MAJOR LAND TRANSACTIONS

Residential Land Development Project

(a) Details

Undertake subdivision, headworks and construction of land for worker housing in Darkan.

(b) Current year transactions

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Capital revenue			
Housing Support Program Stream 2	2,992,014	0	0
Capital expenditure			
Housing Support Program Stream 2	5(a) (2,992,014)	0	0
	0	0	0

(c) Expected future cash flows

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Housing Support Program Stream 2	(2,992,014)	0	0	0	0	(2,992,014)
	(2,992,014)	0	0	0	0	(2,992,014)
Cash Inflows						
Housing Support Program Stream 2	2,992,014	0	0	0	0	2,992,014
	2,992,014	0	0	0	0	2,992,014
Net cash flows	0	0	0	0	0	0

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

12. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Councillor nomination deposits	0	400	(400)	0
	0	400	(400)	0

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

To set and achieve Council's goals and objectives for the ratepayers by providing high level direction, co-ordination and management policy.

Cost associated with meetings, elections, preparing annual reports and other statutory reporting requirements, public relations and policy development and review.

General purpose funding

To collect revenue to allow for the provision of services.

Costs associated with raising and collecting rates, rate enquiries, preparing general purpose grant returns and investing the Shire's surplus funds.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Fire control and prevention, and animal control.

Health

To provide an operational framework for environmental and community health.

Provision and maintenance of medical buildings and subsidies to health services, services of an Environmental Health Officer including food control.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

School bus routes, support to families and childrens services including schools, support for seniors and welfare services.

Housing

To provide housing for employees of local industry and government departments.

Maintenance and provision of GROH and community housing.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of refuse site, administration of the town planning scheme, storm water drainage, protection of the environment, cemetery maintenance.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance of halls, provision of library services, maintenance of historical buildings and maintenance of reserves and recreation facilities.

Transport

To provide a smooth, safe, efficient and clearly defined road network that is environmentally acceptable and which enhances travels throughout the Shire.

Maintenance of roads, drainage works, footpaths, street lighting, median strips, traffic management, parking facilities and roadworks program.

Economic services

To help promote the local government and its economic wellbeing.

Tourism and area promotion, caravan park, standpipes, pest control services and implementation of building controls.

Other property and services

To monitor and control operating accounts.

Public works overheads, plant/vehicle operations, stock and materials, depot operations and private works.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	9,996	6,000	6,200
Law, order, public safety	2,500	2,692	1,700
Health	1,500	2,043	1,000
Education and welfare	13,250	12,476	11,400
Housing	88,000	87,772	97,000
Community amenities	88,085	72,687	81,890
Recreation and culture	11,200	12,301	13,750
Economic services	145,500	131,513	101,100
Other property and services	46,300	51,185	39,850
	406,331	378,669	353,890

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

11 OFFICE OF THE CHIEF EXECUTIVE OFFICER**11.1 BURROWES STREET (LOT 186) SUBDIVISION CONCEPT DESIGN**

Location:	Shire of West Arthur
Applicant:	Shire of West Arthur
Author:	Tahnee-Lee Lubcke, Projects Officer
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	23/07/2025
Disclosure of Interest:	Nil
Attachments:	1. Draft Subdivision Concept Plan - Option 1 - Compressed

SUMMARY:

Council is requested to consider the attached concept design for Lot 186 Burrowes Street (Old Bowling Green site).

BACKGROUND:

In light of the Housing Support Program 1 and Housing Support Program 2 funding that the Shire has received from the Australian Government the Shire has been investigating the subdivision of Lot 186 Burrowes Street, located opposite West Arthur Cottage Homes, for the prospective development of aged care dwellings. Council has determined that the development of this parcel for such a purpose is appropriate, considering that Lot 309 Burrowes Street West is designated for standard residential dwellings.

Shire officers worked with our planning consultant, Joe Douglas, to create a preliminary subdivision concept design that adheres to planning regulations. Initially, two concept designs were developed; however, after consulting with the Department of Health, it was concluded that only one of the designs conformed to the government sewerage policy, which requires a minimum lot size of 1,000m².

This selected option will yield a total of six (6) new residential lots, each exceeding 1,000m², providing ample space for the construction of a new single home, along with the potential for a 70m² ancillary dwelling. The plan includes the necessary on-site effluent disposal system, effluent disposal field, as well as provisions for vehicle access, parking, and landscaping.

Please be advised that this arrangement necessitates the removal of the current rainwater tank, concrete pad, and specific retaining walls. The Shire's planning consultant attempted to configure a design that would accommodate the existing structures; however, this is not feasible without compromising the total achievable lot yield or minimum lot size for the Government Sewerage requirements mentioned previously. Considering the layout of the block, there are limited possibilities for subdividing this property in a different way. In light of this, Council is requested to discuss the following subdivision proposal and determine the suitability of the design. This will subsequently be used to advance the planning work at the old bowling green site.

COMMENT:

It is likely that the concept design may undergo changes during the subdivision design phase; however, the concept design will serve as a basis for any preliminary studies that will be necessary.

CONSULTATION:

Planning Consultant, Joe Douglas
Department of Health
Environmental Health Officer, Kim Hansson

STATUTORY ENVIRONMENT:

Planning and Development Act 2004 Part 10, Division 2
Shire of West Arthur Local Planning Scheme No 2
Government Sewerage Policy (2019)

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Funding supplied by Federal Government's Housing Support Program Stream 1 and Housing Support Program Stream 2.

STRATEGIC IMPLICATIONS:

Shire of West Arthur Strategic Community Plan 2021-2031

Theme – Our community is safe friendly and inclusive
Outcome: Support available for people of all ages and abilities
Strategy: Provide services and infrastructure for people of all ages and abilities

Theme - Our agricultural industry is stable and sustainable and supported by a dynamic and growing business sector

Outcome: A growing, diverse business community
Strategy: Investigate opportunities for growth within the local economy

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes

- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (25)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Insufficient housing available to house elderly within the community.
Risk Likelihood (based on history and with existing controls)	Likely (4)
Risk Consequence	Major (4)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	High (16)
Principal Risk Theme	Business disruption
Risk Action Plan (Controls or Treatment Proposed)	Facilitate development by engaging in planning processes for the subdivision.

VOTING REQUIREMENTS:

Simple Majority

RESOLUTION OCM-2025-081

Moved : Cr Robyn Lubcke
Seconded: Cr Russell Prowse

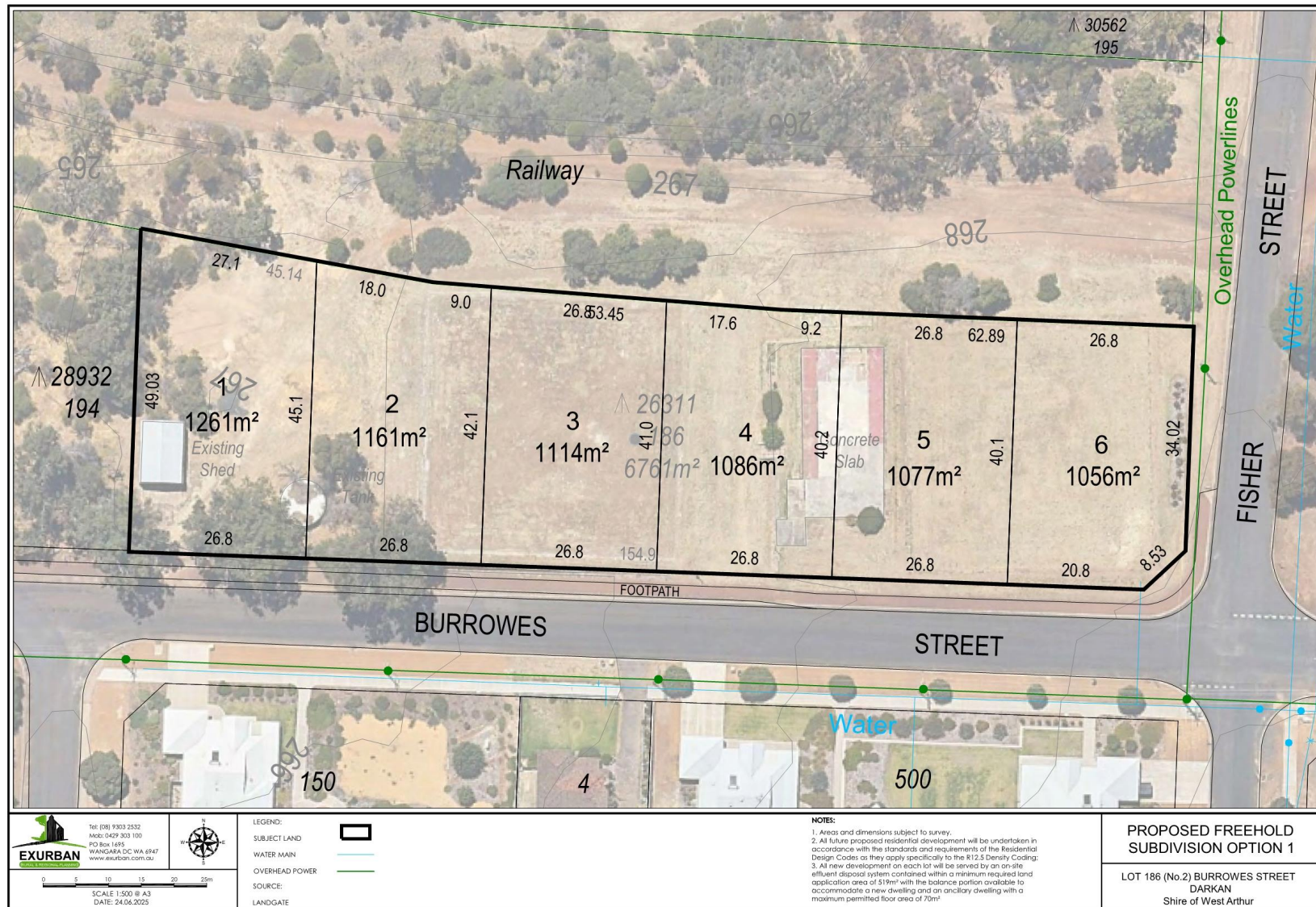
That Council approve the Concept Design (described in Attachment 1) to serve as the proposed subdivision design for Lot 186 Burrowes Street, Darkan, facilitating the advancement of planning for the subdivision.

In Favour: Crs Karen Harrington, Neil Morrell, Graeme Peirce, Adam Squires, Duncan South, Robyn Lubcke, Russell Prowse

Against: Nil

Abstained: Nil

CARRIED 7/0



11.2 EXECUTION OF COMMON SEAL - TRANSFER OF LAND LOT 504 ON DP428507 (OLD STATION MASTER'S HOUSE)

Location:	Portion of Lot 501 on DP55441, now Lot 504 on DP428507
Applicant:	Shire of West Arthur
Author:	Renee Schinzig, Administration Officer
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	15/08/2025
Disclosure of Interest:	Nil
Attachments:	1. Transfer of Land - Portion of Lot 501 on DP55441 now Lot 504 on DP428507

PURPOSE

The following documents have been prepared in accordance with previous resolutions of the Council and/or the provisions of the *Local Government Act 1995* and other relevant statutes.

At its Ordinary Meeting held on 27 June 2024, Council resolved (Resolution CO-2024-076) to pre-approve the purchase of the Old Station Masters House in Darkan, followed by a Budget Amendment (Resolution CO-2025-012) and the approval for the Contract of Sale (Resolution CO-2025-013), both at the Ordinary Meeting held 27th March 2025.

It is now proposed that the Council authorise the corresponding Transfer of Land through the signing and sealing of the required documentation.

RESOLUTION OCM-2025-082

Moved: Cr Adam Squires
Seconded: Cr Russell Prowse

That Council, having previously executed the Contract of Sale, Grant authority to the Shire President and Chief Executive Officer to execute and, if necessary, affix the Common Seal of the Shire to any documentation required to effect the Transfer of Land for the Portion of Lot 501 on Deposited Plan 55441, now described as Lot 504 on Deposited Plan 428507.

In Favour: Crs Karen Harrington, Neil Morrell, Graeme Peirce, Adam Squires, Duncan South, Robyn Lubcke, Russell Prowse

Against: Nil

Abstained: Nil

CARRIED 7/0

FORM T 2

WESTERN AUSTRALIA
TRANSFER OF LAND ACT 1893**TRANSFER OF LAND**

DESCRIPTION OF LAND (Note 1)

Portion of Lot 501 on Deposited Plan 55441 Volume LR3147 Folio
360 now described as Lot 504 on Deposited Plan 428507

EXTENT

WHOLE

VOLUME

FOLIO

ESTATE AND INTEREST (Note 2)

FEE SIMPLE

TRANSFEROR (Note 3)

STATE OF WESTERN AUSTRALIA

CONSIDERATION (Note 4)

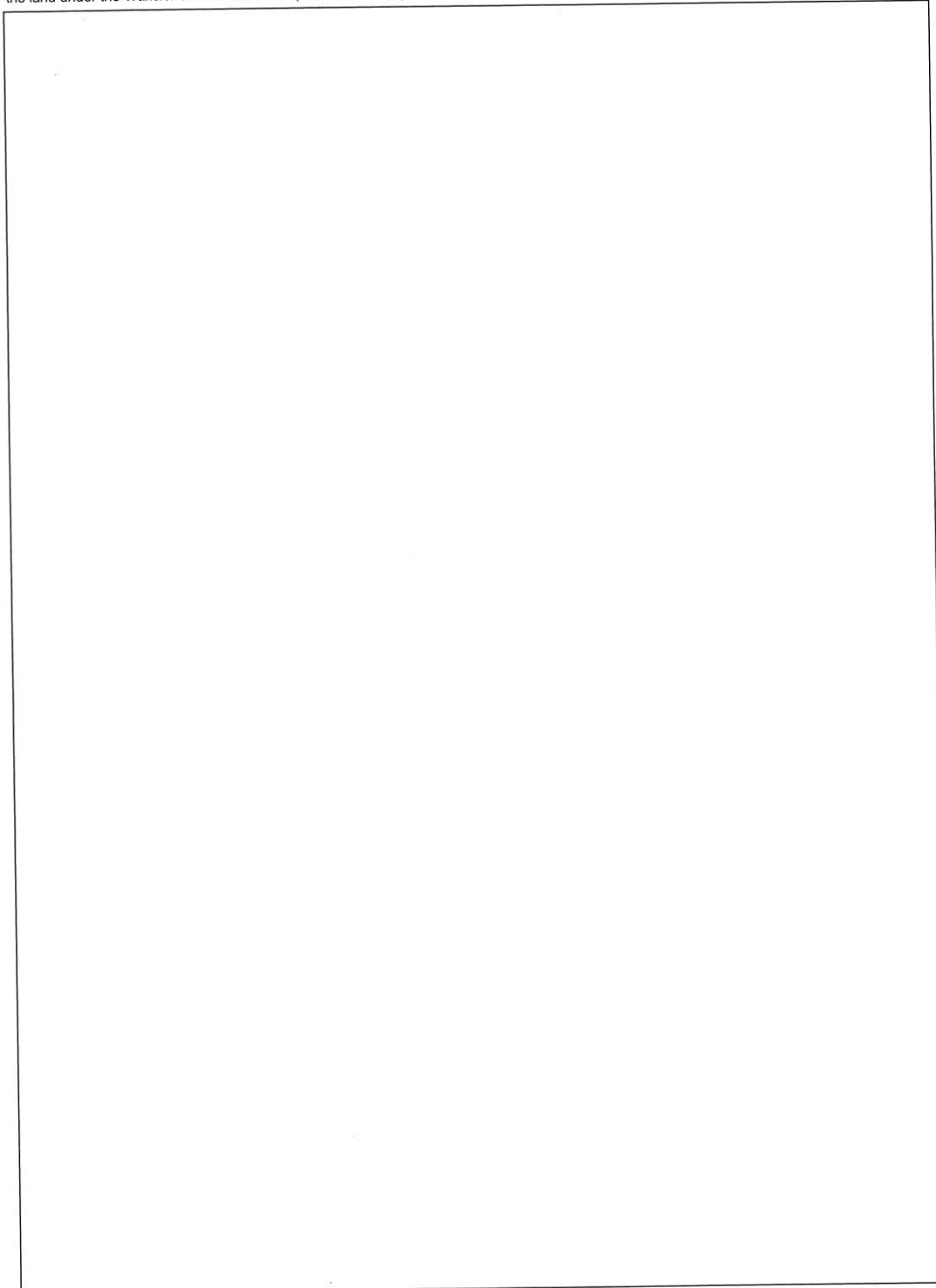
\$1,650.00

TRANSFeree (Note 5)

Shire of West Arthur (ABN 96 912 320 795) of 31 Burrowes Street, Darkan, Western Australia

PAGE 2

THE TRANSFEROR for the consideration herein expressed transfers to the TRANSFEREE the estate and interest herein specified in the land herein described, subject to the Limitations, Interests, Encumbrances and Notifications as shown on the Certificate of Title and/or otherwise affect the land under the *Transfer of Land Act 1893*. (Instruction 1 & 2)



PAGE 3

ATTESTATION SHEET

Dated this	day of	Year
------------	--------	------

TRANSFEROR/S SIGN HERE (Note 6)

--

REQUEST FOR ISSUE / NON-ISSUE (Instruction 4)

BY SIGNING THIS PANEL, I / WE THE TRANSFEREE REQUEST THE <u>ISSUE / NON - ISSUE (DELETE AS REQUIRED)</u> OF A DUPLICATE CERTIFICATE(S) OF TITLE FOR THE LAND ABOVE DESCRIBED.	
Signed	Signed

TRANSFEREE/S SIGN HERE (Note 6)

THE LODGING PARTY OF THIS DOCUMENT IS AUTHORISED BY THE ABOVE NAMED TRANSFEREE TO INSTRUCT ISSUING DETAILS FOR THE DUPLICATE CERTIFICATE(S) OF TITLE. THE COMMON SEAL of SHIRE OF WEST ARTHUR (ABN 96 912 320 795) as hereunto affixed by a resolution of Council and in accordance with the provisions of the <i>Local Government Act 1995 (WA)</i> in the presence of: _____ Chief Executive Officer – Vincent Thomas Fordham Lamont _____ Acting Shire President – Karen Gaye Harrington

INSTRUCTIONS

1. Page 2 of this document may be used:
- 1.1 If insufficient space in any section hereon; Appropriate headings should be shown. The boxed sections should only contain the words "see page...."
- 1.2 To set forth Easements created as appurtenant to the land (commencing with the words "together with"). Reservations created encumbering the land (commencing with the words "reserving to") or any Restrictive Covenant hereby created. Any Sketch contained thereon must be initialed by all parties.
2. If further space is required Additional Sheet Form B1 should be used with appropriate headings. Additional Sheets shall be numbered consecutively and bound to this document by staples along the left margin prior to execution by the parties.
3. No alteration should be made by erasure. The words rejected should be scored through and those substituted typed or written above them, the alteration being initialed by the persons signing this document and their witnesses.
4. Duplicate Crown Lease or where issued, the Duplicate Certificate of Title is required to be produced or if held by another party then arrangements must be made for its production. ***If a Duplicate Certificate of Title is not required to be re-issued, or if a Duplicate Certificate of Title has not been issued previously but is required to issue subsequent to this document, the written request of the Transferee is required by signing this panel.*** Written consent of the First Mortgagee is also required if applicable.

NOTES

1. **DESCRIPTION OF LAND**
Lot and Diagram/Plan/Strata/Survey-Strata Plan number or Location name and number to be stated. Extent - Whole, part or balance of the land comprised in the Certificate of Title to be stated. The Volume and Folio or Crown Lease number, to be stated.
2. **ESTATE AND INTEREST**
State whether Fee Simple, Leasehold or as the case may be in the land being transferred. If share only, specify.
3. **TRANSFEROR**
State full name of the Transferor/Transferors (Registered Proprietor) as shown on the Certificate of Title or Crown Lease.
4. **CONSIDERATION**
If a sum of money only, to be expressed in figures and in every other case to be concisely stated in words.
5. **TRANSFeree**
State full name of the Transferee/Transferees (Buyer) and the address/addresses to which future notices can be sent. If a minor, state date of birth. If two or more state tenancy eg:
 - Joint Tenants, ***(on the death of a joint tenant, the survivor(s) become(s) the registered proprietor(s) of the deceased's interest by applying to the Registrar of Titles)***
 - Tenants in Common, ***(on the death of a tenant in common, their share is dealt with according to their Will)***
 If Tenants in Common specify shares.
6. **TRANSFeree'S TRANSFEROR'S EXECUTION**
Transferee's and Transferor's must sign their appropriate panel.
A separate attestation is required for every person signing this document. Each signature should be separately witnessed by an adult person. The full name, address and occupation of the witness must be stated. Execution by a corporation or body corporate must be in accordance with the *Corporations Act 2001*.



Landgate

**OFFICE USE ONLY****TRANSFER**

LODGED BY LANE BUCK & HIGGINS

ADDRESS PO Box 182
NARROGIN WA 6312

PHONE No. 08 9881 1633

FAX No

REFERENCE No.

ISSUING BOX No.

PREPARED BY LANE BUCK & HIGGINS

Ref:

ADDRESS PO Box 182
NARROGIN WA 6312

Email: narrogin@lbh.net.au

PHONE No. 08 9881 1633 FAX No.

INSTRUCT IF ANY DOCUMENTS ARE TO ISSUE TO OTHER THAN
LODGING PARTY.

TITLES, LEASES, DECLARATIONS ETC. LODGED HERewith

1. _____ Received Items
2. _____ Nos.
3. _____
4. _____
5. _____ Receiving Clerk
6. _____

Registered pursuant to the provisions of the TRANSFER OF LAND ACT 1893 as amended on the day and time shown above and particulars entered in the Register.

12 CORPORATE SERVICES**12.1 MONTHLY FINANCIAL REPORT - JUNE 2025**

Location:	N/A
Applicant:	N/A
Author:	Melinda King, Manager Financial Reporting
Authorising Officer:	Rajinder S Sunner, Manager Corporate Services
Date:	14/08/2025
Disclosure of Interest:	Nil
Attachments:	1. Monthly Financial Report - June 2025

SUMMARY:

Council is requested to consider the financial reports for the period ending 30 June 2025.

BACKGROUND:

The financial reports for the period ending 30 June 2025 are attached.

COMMENT:

If you have any questions regarding details in the financial reports, please get in touch with the office before Council meeting so that sufficient time is given to research the request. This will enable the information to be provided at the Council meeting.

The Statement of Financial Activity as of 30 June shows a closing surplus of \$838,380.

The closing surplus will undergo further year-end and audit adjustments, making it only indicative at this stage. It includes advanced financial assistance grants totalling \$799,654 for the Financial Year 2025-26.

CONSULTATION:

No consultation required.

STATUTORY ENVIRONMENT:

Regulation 34 (1) of the Local Government (Financial Management) Regulations 1996 states that a Local Government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the relevant month) in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the relevant month and
- (c) actual amounts of expenditure, revenue and income to the end of the relevant month and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the relevant month, and a note containing a summary explaining the composition of the net existing assets.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There are no financial implications. Reported income and expenditure will be assessed by management as being consistent with the 2024/25 Annual Budget.

STRATEGIC IMPLICATIONS:

West Arthur Towards 2031

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Ensure that the local community is provided with value for money through the prudent expenditure of rates

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (25)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Not preparing monthly financial statement which affects Council's ability to oversee the Shire's financial management.
Risk Likelihood (based on history and with existing controls)	Rare (1)
Risk Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Low (2)
Principal Risk Theme	Compliance Failure
Risk Action Plan (Controls or Treatment Proposed)	Prepare monthly financial statements for the Council

VOTING REQUIREMENTS:

Simple Majority

RESOLUTION OCM-2025-083

Moved: Cr Duncan South

Seconded: Cr Robyn Lubcke

That Council accept the financial reports for the period ending 30 June 2025 as presented.

In Favour: Crs Karen Harrington, Neil Morrell, Graeme Peirce, Adam Squires, Duncan South, Robyn Lubcke, Russell Prowse

Against: Nil

Abstained: Nil

CARRIED 7/0

SHIRE OF WEST ARTHUR
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 June 2025

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

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Note 3 Explanation of Material Variances	6

SHIRE OF WEST ARTHUR
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,118,003	2,118,003	2,114,496	(3,507)	(0.17%)	
Grants, subsidies and contributions	13	530,944	530,944	1,485,688	954,744	179.82%	▲
Fees and charges		353,890	353,890	378,669	24,779	7.00%	▲
Interest revenue		185,748	185,748	177,243	(8,505)	(4.58%)	
Other revenue		166,640	166,640	219,025	52,385	31.44%	▲
Profit on asset disposals	6	14,339	14,339	113,637	99,298	692.50%	▲
		3,369,564	3,369,564	4,488,758	1,119,194	33.21%	
Expenditure from operating activities							
Employee costs		(2,222,894)	(2,222,894)	(2,303,584)	(80,690)	(3.63%)	▼
Materials and contracts		(1,509,750)	(1,509,750)	(1,747,994)	(238,244)	(15.78%)	▼
Utility charges		(153,690)	(153,690)	(116,233)	37,457	24.37%	▼
Depreciation		(3,077,887)	(3,077,887)	(3,572,219)	(494,332)	(16.06%)	▼
Finance costs		(25,446)	(25,446)	(29,901)	(4,455)	(17.51%)	▼
Insurance		(134,430)	(134,430)	(133,040)	1,390	1.03%	
Other expenditure		(66,300)	(66,300)	(101,364)	(35,064)	(52.89%)	▼
Loss on asset disposals	6	(16,137)	(16,137)	(5,168)	10,969	67.97%	▲
		(7,206,534)	(7,206,534)	(8,009,503)	(802,969)	(11.14%)	
Non-cash amounts excluded from operating activities	Note 2(b)	3,079,685	3,079,685	3,466,492	386,807	12.56%	▲
Amount attributable to operating activities		(757,285)	(757,285)	(54,253)	703,032	92.84%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	1,750,780	1,750,780	1,552,428	(198,352)	(11.33%)	▼
Proceeds from disposal of assets	6	195,000	195,000	113,637	(81,363)	(41.72%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		31,016	31,016	31,016	0	0.00%	
		1,976,796	1,976,796	1,697,081	(279,715)	(14.15%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,684,634)	(1,684,634)	(1,033,751)	650,883	38.64%	▲
Payments for construction of infrastructure	5	(1,813,571)	(1,813,571)	(1,655,855)	157,716	8.70%	▲
		(3,498,205)	(3,498,205)	(2,689,606)	808,599	23.11%	
Amount attributable to investing activities		(1,521,409)	(1,521,409)	(992,525)	528,884	34.76%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,469,241	1,469,241	1,089,162	(380,079)	(25.87%)	▼
		1,469,241	1,469,241	1,089,162	(380,079)	(25.87%)	
Outflows from financing activities							
Repayment of borrowings	11	(137,156)	(137,156)	(136,017)	1,139	0.83%	
Transfer to reserves	4	(479,506)	(479,506)	(480,310)	(804)	(0.17%)	
		(616,662)	(616,662)	(616,327)	335	0.05%	
Amount attributable to financing activities		852,579	852,579	472,835	(379,744)	(44.54%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year							
Amount attributable to operating activities		1,426,115	1,426,115	1,412,323	(13,792)	(0.97%)	▼
Amount attributable to investing activities		(757,285)	(757,285)	(54,253)	703,032	92.84%	▲
Amount attributable to financing activities		(1,521,409)	(1,521,409)	(992,525)	528,884	34.76%	▲
Amount attributable to financing activities		852,579	852,579	472,835	(379,744)	(44.54%)	▲
Surplus or deficit after imposition of general rates		(0)	(0)	838,380	838,380		▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF WEST ARTHUR
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2025**

	Supplementary Information	30 June 2025 \$	30 June 2025 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,451,619	2,863,502
Trade and other receivables		314,921	440,981
Other financial assets		31,016	0
Inventories	8	91,855	92,979
Other assets	8	0	3,936
TOTAL CURRENT ASSETS		4,889,411	3,401,398
NON-CURRENT ASSETS			
Other financial assets		310,730	310,730
Property, plant and equipment		19,680,706	17,136,559
Infrastructure		113,547,032	115,203,398
TOTAL NON-CURRENT ASSETS		133,538,468	132,650,687
TOTAL ASSETS		138,427,879	136,052,085
CURRENT LIABILITIES			
Trade and other payables	9	402,794	307,950
Other liabilities	12	208,199	30,198
Borrowings	11	137,156	0
Employee related provisions	12	365,491	366,876
TOTAL CURRENT LIABILITIES		1,113,640	705,024
NON-CURRENT LIABILITIES			
Borrowings	11	574,337	575,476
Employee related provisions		45,695	45,695
Other provisions		55,324	55,324
TOTAL NON-CURRENT LIABILITIES		675,356	676,495
TOTAL LIABILITIES		1,788,996	1,381,519
NET ASSETS		136,638,883	134,670,566
EQUITY			
Retained surplus		8,210,373	6,850,908
Reserve accounts	4	2,828,645	2,219,793
Revaluation surplus		125,599,865	125,599,865
TOTAL EQUITY		136,638,883	134,670,566

This statement is to be read in conjunction with the accompanying notes.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 9 August 2025

**SHIRE OF WEST ARTHUR
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 June 2025
		\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	4,375,428	4,451,619	2,863,502
Trade and other receivables		214,081	314,921	440,981
Other financial assets		31,016	31,016	0
Inventories	8	21,855	91,855	92,979
Other assets	8	91,157	0	3,936
		4,733,537	4,889,411	3,401,398
Less: current liabilities				
Trade and other payables	9	(303,130)	(402,794)	(307,950)
Other liabilities	12	(208,199)	(208,199)	(30,198)
Borrowings	11	(137,156)	(137,156)	0
Employee related provisions	12	(309,447)	(365,491)	(366,876)
		(957,932)	(1,113,640)	(705,024)
Net current assets		3,775,605	3,775,771	2,696,374
Less: Total adjustments to net current assets	Note 2(c)	(2,349,490)	(2,363,448)	(1,857,994)
Closing funding surplus / (deficit)		1,426,115	1,412,323	838,380

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(14,339)	(14,339)	(113,637)
Add: Loss on asset disposals	6	16,137	16,137	5,168
Add: Depreciation		3,077,887	3,077,887	3,572,219
Movement in current employee provisions associated with restricted cash		0	0	2,742
Total non-cash amounts excluded from operating activities		3,079,685	3,079,685	3,466,492

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 June 2025
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(2,828,645)	(2,828,645)	(2,219,793)
Less: Financial assets at amortised cost - self supporting loans	8	(31,016)	(31,016)	0
- Current financial assets at amortised cost - self supporting loans				0
- Land held for resale		0	(70,000)	(70,000)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	137,156	137,156	0
- Employee Benefit Provision		373,015	429,057	431,799
Total adjustments to net current assets	Note 2(a)	(2,349,490)	(2,363,448)	(1,857,994)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF WEST ARTHUR
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	954,744	179.82%	▲
Aware disaster recovery grant received \$15,050			
Bushfire mitigation grant received \$119,206			
Australia Day funding received. \$10,000			
Additional ESL Funding received. \$11,000			
Prepaid General purpose grants and Local Roads Grant			
Fees and charges	24,779	7.00%	▲
Private works fees above budget \$21,575			
Caravan park income greater than budget. \$22,280			
Sale of standpipe water greater than budget \$14,818			
Rent less than budget \$10,590			
Building permit fees below budget \$4596			
Techvision income reported as reimbursement			
Other revenue	52,385	31.44%	▲
Reimbursement of contracted staff received - timing 10,184		Timing	
Legal cost reimbursement below budget - \$39,554 (offset by lower expense)		Timing	
Staff expenses reimbursed \$16,999. Externally funded leave.		Timing	
Water supply contribution greater than budget \$5,137		Permanent	
Insurance claim received		Permanent	
Station Shop FRRR income greater than budget \$20,908		Permanent	
Sale of recycling/metal below budget		Permanent	
Contribution to Moodiarrup Sports Club painting		Permanent	
Diesel rebate greater than budget		Permanent	
Profit on asset disposals	99,298	692.50%	▲
Proceeds on sale of assets to be processed.			
Expenditure from operating activities			
Employee costs	(80,690)	(3.63%)	▼
Wages funded by grant funding were budgeted as materials and externally funded wages \$63,306. Admin wages are greater than budget year to date.			
LSL/termination payments are greater than budget.			
Materials and contracts	(238,244)	(15.78%)	▼
Rates exp below budget including legal costs		Timing	
Compliance/legal costs greater than budget year to date \$31,278 (\$9,000 will be reimbursed)		Permanent	
Public relations greater due to Australia Day grant funding.		Permanent	
Fire brigades - ESL \$64,996 greater than budget. (\$11,000 received 2324 overspend, part will be reimbursed)		Permanent	
Aware costs - greater than budget. Grant funded \$13,080		Permanent	
Bushfire mitigation \$119,206 greater than budget - grant funded		Permanent	
Medical services expenditure below budget.		Permanent	
Health Resource Centre greater than budget		Permanent	
Waste collection greater than budget		Permanent	
Landcare officer expenditure below budget		Permanent	
Town Planning above budget		Permanent	
Swimming pool expenditure below budget. Timing variance		Timing	
Sports club expenditure greater than budget. Moodiarrup Complex repairs to be funded from Reserve		Permanent	
DSCC lighting project to be funded from reserve		Permanent	
Sports ground expense greater than budget - council decision to reallocate		Permanent	
Tree pruning below budget \$19,164 - timing setup of budget relocated to oval repairs		Timing	
Depot maintenance below budget \$11,185 - timing		Timing	
Caravan park greater than budget \$16,927		Timing	
Admin exp greater due to telephone exp \$16,981		Permanent	
Computer maintenance greater due to change in IT agreement. Budgeted reserve transfer to fund.		Permanent	
FRRR grant expenditure less than budget as paid as grant funded some wages		Permanent	

| 6

Utility charges

Below budget - telephone costs reported as materials.

37,457 24.37% ▲
Permanent

Depreciation

Depreciation on bridges increased based on new fair value \$331,858
Depreciation on capital additions added to the road network \$94,306
Depreciation on capital infrastructure additions \$25225
Depreciation on plant additions \$42,943

(494,332) (16.06%) ▼
Permanent

Finance costs

Minor variance - guarantee fee on loan budgeted as materials.

(4,455) (17.51%) ▼

Other expenditure

Provision for doubtful debt increased.

(35,064) (52.89%) ▼

Loss on asset disposals

Profit/Loss on sale to be processed

10,969 67.97% ▲

Non-cash amounts excluded from operating activities

Due to depreciation variance.

386,807 12.56% ▲
Permanent

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions

Housing support project 1 to be carried forward to 25/26 year \$145,877
WSFN project funding carried forward to 25/26 \$42,021
R2R funding to be carried forward \$10,289

(198,352) (11.33%) ▼

Proceeds from disposal of assets

Proceeds from sale of vehicles were below budget. Offset by lower vehicle cost.
Industrial land at Growden Place not sold this year \$50,000

(81,363) (41.72%) ▼

Outflows from investing activities

Payments for property, plant and equipment

Vehicle purchases below budget. Offset by lower trade.
Explanations provided in capital purchases notes.

650,883 38.64% ▲

Payments for construction of infrastructure

Footpath - reallocation of LRCI grant to fund additional project expenditure
Explanations provided in capital purchases notes.

157,716 8.70% ▲

Inflows from financing activities

Transfer from reserves

Transfer from leave reserve greater than budget. Council decision
Plant purchases funded from reserve below budget \$361,076
Building projects funded from reserve below budget \$79,106
Community Housing funded from reserve below budget \$45000
Increase in IT service funded from reserve greater than budget \$15,000 council approved
Economic Development projects below budget. Transfer \$38,000 less
Sports Club painting and lighting funded from reserve. Council approved \$27,801

(380,079) (25.87%) ▼

Surplus or deficit at the start of the financial year

Variance is due to creditors post budget completion.

(13,792) (0.97%) ▼

Surplus or deficit after imposition of general rates

Due to variances described above

838,380 0.00% ▲

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

	Funding surplus / (deficit)			
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.43 M	\$1.43 M	\$1.41 M	(\$0.01 M)
Closing	(\$0.00 M)	(\$0.00 M)	\$0.84 M	\$0.84 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$2.86 M	% of total		\$0.31 M	% Outstanding		\$0.34 M	% Collected
Unrestricted Cash	\$0.64 M	22.5%	Trade Payables	\$0.18 M		Rates Receivable	\$0.10 M	90.9%
Restricted Cash	\$2.22 M	77.5%	0 to 30 Days		61.7%	Trade Receivable	\$0.34 M	% Outstanding
			Over 30 Days		38.3%	Over 30 Days		48.9%
			Over 90 Days		38.3%	Over 90 Days		39.1%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities				Rates Revenue		Grants and Contributions		Fees and Charges	
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	% Variance	YTD Actual	% Variance	YTD Actual	% Variance
(\$0.76 M)	(\$0.76 M)	(\$0.05 M)	\$0.70 M	\$2.11 M	(0.2%)	\$1.49 M	179.8%	\$0.38 M	7.0%
				YTD Budget		YTD Budget		YTD Budget	
				\$2.12 M		\$0.53 M		\$0.35 M	

Refer to Statement of Financial Activity

Refer to 10 - Rate Revenue

Refer to 13 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities				Proceeds on sale		Asset Acquisition		Capital Grants	
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	%	YTD Actual	% Spent	YTD Actual	% Received
(\$1.52 M)	(\$1.52 M)	(\$0.99 M)	\$0.53 M	\$0.11 M		\$1.66 M		\$1.55 M	
				Adopted Budget	58.3%	Adopted Budget	91.3%	Adopted Budget	88.7%
				\$0.20 M		\$1.81 M		\$1.75 M	

Refer to Statement of Financial Activity

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities				Borrowings		Reserves	
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Principal repayments	(\$0.14 M)	Reserves balance	\$2.22 M
\$0.85 M	\$0.85 M	\$0.47 M	(\$0.38 M)	Interest expense	(\$0.03 M)	Interest earned	\$0.12 M
				Principal due	\$0.58 M		

Refer to Statement of Financial Activity

Refer to 11 - Borrowings

Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

2 KEY INFORMATION - GRAPHICAL



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal cash at bank	Cash and cash equivalents	441,163	0	441,163	0	NAB	0.01%	N/A
Municipal cash at bank - CM	Cash and cash equivalents	52,446	0	52,446	0	NAB	2.55%	N/A
Municipal cash at bank - at call	Cash and cash equivalents	150,000	0	150,000	0	WA Treasury	4.05%	N/A
Reserve - CM	Cash and cash equivalents	0	2,219,793	2,219,793	0	NAB	2.55%	N/A
Cash on hand	Cash and cash equivalents	100	0	100	0	CASH	0.00%	N/A
Total		643,709	2,219,793	2,863,502	0			
Comprising								
Cash and cash equivalents		643,709	2,219,793	2,863,502	0			
		643,709	2,219,793	2,863,502	0			

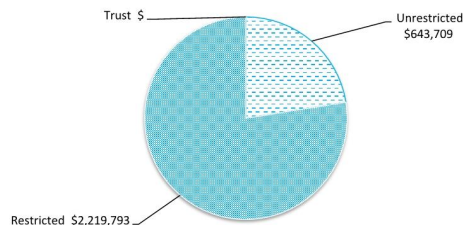
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025**

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave Reserve	131,460	5,686	0	0	137,147	131,460	5,574	0	(100,000)	37,034
Plant Reserve	1,037,504	44,878	300,000	(1,007,116)	375,266	1,037,504	43,992	300,000	(646,040)	735,456
Building Reserve	176,231	7,623	0	(179,106)	4,748	176,231	7,472	0	(100,000)	83,703
Town Development Reserve	1,658	72	0	0	1,730	1,658	70	0	0	1,728
Recreation Reserve	177,182	7,664	0	(143,019)	41,827	177,182	7,513	0	(143,019)	41,676
Heritage Reserve	7,047	305	150	0	7,502	7,047	299	91	0	7,437
Community Housing Reserve	200,920	8,691	1,000	(50,000)	160,611	200,920	8,519	1,000	(5,000)	205,439
Waste Management Reserve	122,945	5,318	0	0	128,263	122,945	5,213	0	0	128,158
Darkan Swimming Pool Reserve	63,662	2,754	5,000	(30,000)	41,415	63,662	2,699	5,000	(30,000)	41,361
Information Technology Reserve	35,654	1,542	0	0	37,196	35,654	1,512	0	(15,000)	22,166
Darkan Sport and Community Centre Reserve	240,632	10,409	40,000	0	291,041	240,632	10,203	40,000	(20,000)	270,835
Arthur River Country Club Reserve	55,871	2,417	6,000	0	64,288	55,871	2,369	6,000	0	64,240
Museum Reserve	134,654	5,825	0	(5,000)	135,479	134,654	5,709	0	(3,800)	136,563
Moodiarrup Sports Club Reserve	28,281	1,223	5,000	0	34,504	28,281	1,200	5,000	(7,801)	26,680
Landcare Reserve	25,543	1,105	0	(5,000)	21,647	25,543	1,083	0	(5,000)	21,626
Corporate Planning and Valuation Reserve	4,829	209	0	0	5,038	4,829	205	0	0	5,034
Kids Central Reserve	7,866	340	0	0	8,206	7,866	333	0	(228)	7,971
The Shed Reserve	14,130	611	0	0	14,741	14,130	599	0	(1,274)	13,455
Recreation Trails Reserve	2,713	117	0	0	2,830	2,712	115	0	0	2,827
Community Gym Reserve	11,336	490	0	0	11,827	11,336	481	3,281	0	15,098
Economic Development Reserve	94,451	4,086	0	(50,000)	48,536	94,451	4,005	0	(12,000)	86,456
Road Reserve	254,077	10,990	0	0	265,068	254,077	10,773	0	0	264,850
-	0	0	0	0	0	0	0	0	0	0
	2,828,645	122,356	357,150	(1,469,241)	1,838,910	2,828,645	119,938	360,372	(1,089,162)	2,219,793

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	203,765	203,765	32,668	(171,097)
Buildings - non-specialised	241,106	241,106	107,919	(133,187)
Buildings - specialised	0	0	3,158	3,158
Furniture and equipment	78,647	78,647	145,729	67,082
Plant and equipment	1,161,116	1,161,116	744,277	(416,839)
Acquisition of property, plant and equipment	1,684,634	1,684,634	1,033,751	(650,883)
Infrastructure - roads	1,577,057	1,577,057	1,487,094	(89,963)
Infrastructure - Other	236,514	236,514	168,761	(67,753)
Acquisition of infrastructure	1,813,571	1,813,571	1,655,855	(1,459,482)
Total capital acquisitions	3,498,205	3,498,205	2,689,606	(2,110,365)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,750,780	1,750,780	1,552,428	(198,352)
Other (disposals & C/Fwd)	195,000	195,000	113,637	(81,363)
Reserve accounts				
Leave Reserve	0	0	100,000	100,000
Plant Reserve	1,007,116	1,007,116	646,040	(361,076)
Building Reserve	179,106	179,106	100,000	(79,106)
Recreation Reserve	143,019	143,019	143,019	0
Community Housing Reserve	50,000	50,000	5,000	(45,000)
Darkan Swimming Pool Reserve	30,000	30,000	30,000	0
Information Technology Reserve	0	0	15,000	15,000
Darkan Sport and Community Centre Reserve	0	0	20,000	20,000
Museum Reserve	5,000	5,000	3,800	(1,200)
Moodiarrup Sports Club Reserve	0	0	7,801	7,801
Landcare Reserve	5,000	5,000	5,000	0
Kids Central Reserve	0	0	228	228
The Shed Reserve	0	0	1,274	1,274
Economic Development Reserve	50,000	50,000	12,000	(38,000)
Contribution - operations	83,184	83,184	(65,621)	(148,805)
Capital funding total	3,498,205	3,498,205	2,689,606	(808,599)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

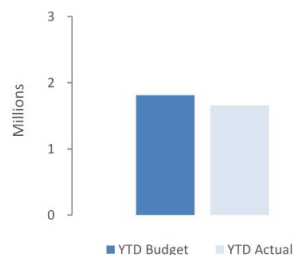
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



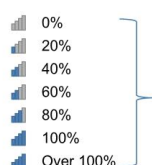
SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

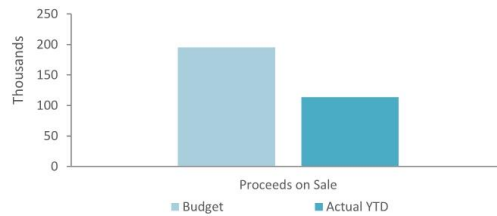
		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Furniture					0
	CCTV System - Darkan	(78,647)	(78,647)	(145,729)	67082
		0	0	0	0
Land & Buildings					
	10 Gibbs Street renovations	(50,000)	(50,000)	(12,889)	(37,111)
	Staff house - King Street completion	(191,106)	(191,106)	(89,561)	(101,545)
	Housing project head works	(176,765)	(176,765)	(32,389)	(144,376)
	Industrial Land Growden Place headworks, elec, survey	(27,000)	(27,000)	(279)	(26,721)
	Swimming Pool Upgrade (move to operating)	0	0	(5,469)	5,469
	Purchase Station Masters House (Via budget amendment)	0	0	(3,158)	3,158
					0
Infrastructure					
	Water Supply Program	(50,000)	(50,000)	(12,931)	(37,069)
	New Playground equipment for Kids	(106,460)	(106,460)	(112,451)	5,991
	Shade over little kids playground and landscaping	(16,288)	(16,288)	(8,973)	(7,315)
	Upgrade water infrastructure at town dam.	(28,000)	(28,000)	(2,763)	(25,237)
	Heritage Trail - Darkan Townsite	(35,766)	(35,766)	(31,643)	(4,123)
					0
Plant & Equipment					
	Excavator and attachment 22 ton	(380,000)	(380,000)	(348,760)	(31,240)
	3T Tipper for Parks	(90,000)	(90,000)	(65,600)	(24,400)
	6 Wheeler 3 way Tip	(300,000)	(300,000)	0	(300,000)
	3T Flatbed for Mechanic	(90,000)	(90,000)	(83,850)	(6,150)
	2021 Ford Everest White Auto - Sport	(68,000)	(68,000)	(57,775)	(10,225)
	2022 Ford Everest White Auto - Trend	(68,000)	(68,000)	(60,440)	(7,560)
	2023 Mitsubishi Triton	(58,200)	(58,200)	(48,216)	(9,984)
	2021 Kubota Petrol Mower	(30,000)	(30,000)	(20,450)	(9,550)
	8000L Spray Tank	(10,000)	(10,000)	0	(10,000)
	Depot Workshop Compressor	(12,916)	(12,916)	(10,972)	(1,944)
	Fuel Trailer	(20,000)	(20,000)	(17,870)	(2,130)
	Fast Fill Trailer fro VBFB	(9,000)	(9,000)	(9,000)	0
	Traffic Light Portable Trailer	(25,000)	(25,000)	(21,344)	(3,656)
Roads					
	Bowelling Duranillin Road	(366,940)	(366,940)	(367,094)	154
	Boyup Brook Road (Arthur River-Dinninup Road)	(361,160)	(361,160)	(372,324)	11,164
	Darkan Williams Road	(117,924)	(117,924)	(68,733)	(49,191)
	Bowelling McAlinden Road	(129,474)	(129,474)	(132,247)	2,773
	Cordering North Road	(390,573)	(390,573)	(387,051)	(3,522)
	Boyup Brook White line (Arthur River-Dinninup Road)	(35,488)	(35,488)	(33,780)	(1,708)
	Bridge works Bunce King	(25,000)	(25,000)	(176)	(24,824)
	Ashpalt overlay - Coalfields Road	(70,000)	(70,000)	0	(70,000)
	Main Road truck/car park design	(10,000)	(10,000)	(8,318)	(1,682)
	Footpaths Railway Reserve - amended budget LRCI funded	(54,700)	(54,700)	(92,011)	37,311
	Footpaths - connect Burrowes and Coalfields Road	(15,800)	(15,800)	(25,360)	9560
		(3,498,207)	(3,498,207)	(2,689,606)	(808,601)

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land - freehold land								
	Industrial land Growden Place	64,059	50,000	0	(14,059)	0	0	0	0
	Plant and equipment								
	CEO vehicle	44,300	48,000	3,700	0	0	40,909	40,909	0
	MCS vehicle	39,520	48,000	8,480	0	0	40,909	40,909	0
	Works Manager Vehicle	37,656	38,000	344	0	5,168	31,819	31,819	(5,168)
	Mower	7,078	5,000	0	(2,078)	0	0	0	0
	Hino Truck	4,185	6,000	1,815	0	0	0	0	0
		196,798	195,000	14,339	(16,137)	5,168	113,637	113,637	(5,168)



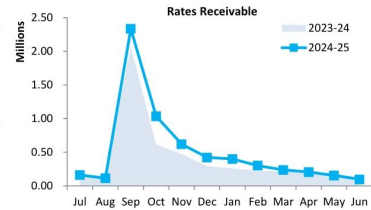
SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 June 2024	30 Jun 2025
Opening arrears previous years	\$ 171,494	\$ 280,916
Levied this year	1,997,367	2,114,496
Less - collections to date	(1,887,945)	(2,176,744)
Gross rates collectable	280,916	218,668
Allowance for impairment of rates receivable	(147,211)	(119,665)
Net rates collectable	133,705	99,003
% Collected	87.0%	90.9%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	12,979	1,382	1,108	9,931	25,400
Percentage	0.0%	51.1%	5.4%	4.4%	39.1%	
Balance per trial balance						
Trade receivables						25,400
Other receivables						316,578
Total receivables general outstanding						341,978

Amounts shown above include GST (where applicable)

KEY INFORMATION

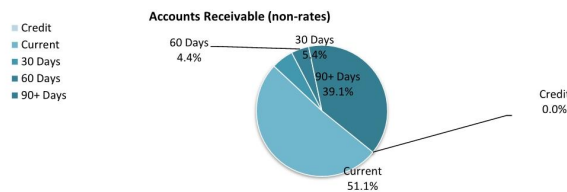
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 June 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	31,016		(31,016)	0
Inventory				
Fuel and materials	21,855	1,124	0	22,979
Land held for resale	70,000			70,000
Other assets				
Prepayments	0	3,936		3,936
Total other current assets	122,871	5,060	(31,016)	96,915
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025**

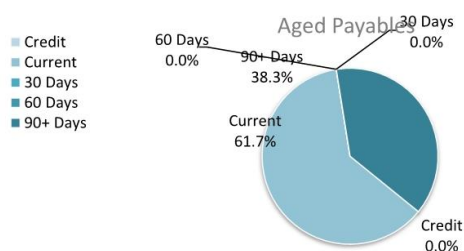
OPERATING ACTIVITIES

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	149,837	0	0	93,189	243,026
Percentage	0.0%	61.7%	0.0%	0.0%	38.3%	
Balance per trial balance						
Sundry creditors						180,747
Accrued salaries and wages						64,924
ATO liabilities						(46,581)
Other payables						92,863
Prepaid rates						5,687
Income Received in Advance						5,887
Collections						4,423
Total payables general outstanding						307,950
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget		Rate Revenue \$	YTD Actual	
					Interim Rate Revenue \$	Total Revenue \$		Interim Rate Revenue \$	Total Revenue \$
Gross rental value									
GRV Townsite	0.088276	85	744,156	65,691	0	65,691	65,691	0	65,691
GRV Commercial	0.088276	12	232,024	20,482	0	20,482	20,482	0	20,482
GRV Industrial	0.088276	7	112,580	9,938	0	9,938	9,938	0	9,938
GRV Other Townsite	0.088276	15	95,888	8,465	0	8,465	8,465	0	8,465
Unimproved value									
UV Rural	0.003254	366	585,769,000	1,906,092	0	1,906,092	1,906,092	0	1,906,092
Sub-Total		485	586,953,648	2,010,668	0	2,010,668	2,010,668	0	2,010,668
Minimum payment									
Gross rental value									
GRV Townsite	632	47	179,944	29,704	0	29,704	29,704	0	29,704
GRV Commercial	632	9	22,440	5,688	0	5,688	5,688	0	5,688
GRV Industrial	632	3	9,690	1,896	0	1,896	1,896	0	1,896
GRV Other Townsite	442	19	20,820	8,398	0	8,398	8,398	0	8,398
UV Rural	632	91	10,009,714	57,512	0	57,512	57,512	(3,536)	53,976
Sub-total		169	10,242,608	103,198	0	103,198	103,198	(3,536)	99,662
Amount from general rates						2,113,866			2,110,330
Ex-gratia rates						4,137			4,166
Total general rates						2,118,003			2,114,496

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
GROH Housing	70	42,521	0	0	(42,521)	(42,521)	0	0	(1,771)	(1,402)
Industrial Land	72	17,107	0	0	(11,311)	(11,312)	5,796	5,795	(512)	(421)
ERP	75	143,575	0	0	(26,379)	(27,518)	117,196	116,057	(6,523)	(5,940)
Loader	74	228,923	0	0	(24,790)	(24,789)	204,133	204,134	(10,329)	(8,791)
		432,126	0	0	(105,001)	(106,140)	327,125	325,986	(19,135)	(16,554)
Self supporting loans										
WA Cottage Homes		279,367	0	0	(31,016)	(31,016)	248,351	248,351	(10,766)	(8,892)
		279,367	0	0	(31,016)	(31,016)	248,351	248,351	(10,766)	(8,892)
Total		711,493	0	0	(136,017)	(137,156)	575,476	574,337	(29,901)	(25,446)
Current borrowings		137,156					0			
Non-current borrowings		574,337					575,476			
		711,493					575,476			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 June 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		52,939		107,945	(160,884)	0
Capital grant/contributions liabilities		155,260	0	1,157,344	(1,282,406)	30,198
Total other liabilities		208,199	0	1,265,289	(1,443,290)	30,198
Employee Related Provisions						
Provision for annual leave		146,388	0	0	0	146,388
Provision for long service leave		219,103	0	979	0	220,082
Other leave provisions [describe]		0	0	406	0	406
Total Provisions		365,491	0	1,385	0	366,876
Total other current liabilities		573,690	0	1,266,674	(1,443,290)	397,074

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Current Liability 30 Jun 2025	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
Grants Commission - General (WALGGC)	0	0	0	0	0	126,845	126,845	126,845	0	126,845	126,845
Grants Commission - Roads (WALGGC)	0	0	0	0	0	64,673	64,673	64,673	0	64,673	64,673
Grants Commission - General (WALGGC) Prepayme	0	0	0	0	0	0	0	0	0	0	400,883
Grants Commission - Roads (WALGGC) Prepayment	0	0	0	0	0	0	0	0	0	0	398,771
Governance											
National Australia Day Grant	0	10,000	(10,000)	0	0	0	0	0	10,000	10,000	10,000
DFES Grant - Operating	0	0	0	0	0	56,600	56,600	56,600	0	56,600	66,743
Mitigation funding	0	64,800	(64,800)	0	0	0	0	0	129,600	129,600	119,206
AWARE Disaster Recovery Funding	0	15,050	(15,050)	0	0	0	0	0	15,050	15,050	15,050
Education & Welfare											
Council on the Ageing	0	0	0	0	0	0	0	0	0	0	0
Health											
Disability Grant	0	0	0	0	0	0	0	0	0	0	0
Community Amenities											
Protection of the Environment	8,121	0	(8,121)	0	0	15,443	15,443	15,443	0	15,443	15,394
Direct Road Grant	0	0	0	0	0	204,270	204,270	204,270	0	204,270	204,270
FRRR Grant Income	44,818	18,095	(62,913)	0	0	62,913	62,913	62,913	0	62,913	62,913
	52,939	107,945	(160,884)	0	0	530,744	530,744	530,744	154,650	685,394	1,484,748
Contributions											
Contributions Minor	0	0	0	0	0	200	200	200	0	200	940
	0	0	0	0	0	200	200	200	0	200	940
TOTALS	52,939	107,945	(160,884)	0	0	530,944	530,944	530,944	154,650	685,594	1,485,688

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	Expected	YTD
	1 July 2024	Liability	Liability	30 Jun 2025	Liability	Budget	Budget	Budget	Variations	Actual	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Law, Order, Public Safety											
FPC Grant	9,000	0	(9,000)	0	0	9,000	9,000	9,000	0	9,000	9,000
LRCIP Phase 4 - CCTV	0	0	0	0	0	78,647	78,647	78,647	47,426	126,073	126,073
Recreation & Culture											
LRCIP Phase 4 Playground	106,460	3,360	(109,820)	0	0	106,460	106,460	106,460	3,360	109,820	109,820
LRCI shade over playground	0	0	0	0	0	16,288	16,288	16,288	(16,288)	0	0
Heritage Grant - Darkan townsite	7,649	0	(7,649)	0	0	19,123	19,123	19,123	0	19,123	18,859
Landscaping Railway Reserve	0	0	0	0	0				8,611	8,611	8,611
Transport											
Roads to Recovery	0	580,535	(570,246)	10,289	10,289	580,535	580,535	580,535		580,535	570,246
Regional Road Group	0	485,399	(485,399)	0	0	485,400	485,400	485,400		485,400	485,399
WSFN	0	88,050	(68,141)	19,909	19,909	110,062	110,062	110,062		110,062	68,141
Footpaths LRCI	32,151		(32,151)	0	0	70,500	70,500	70,500	21,510	92,010	92,010
Footpaths LRCI									25,360	25,360	25,360
Ashphalt overlay						70,000	70,000	70,000	(70,000)	0	0
Speed Radar									8,021	8,021	8,021
Economic Services											
Water infrastructure LRCI	0	0	0	0	0	28,000	28,000	28,000	(28,000)	0	0
Housing Support Program Stream 1	0	0	0	0	0	176,765	176,765	176,765		176,765	30,888
	155,260	1,157,344	(1,282,406)	30,198.00	30,198.00	1,750,780	1,750,780	1,750,780	0	1,750,780	1,552,428

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						(0)
LRCI reallocation from Asphalt overlay	CO-2024-133	Capital expenses		70,000	0	70,000
LRCI reallocation to Kiosk	CO-2024-133	Capital expenses		0	(30,000)	40,000
Railway Reserve footpaths - OC009 railway reserve	CO-2024-133	Capital expenses	14,712		0	54,712
Railway Reserve footpaths - OC010 connect Burrowes Street to Coalfields Road	CO-2024-133	Capital expenses	0		(66,640)	(11,928)
Playground	CO-2024-133	Capital expenses	0		(3,360)	(15,288)
Town dam infrastructure	CO-2024-133	Capital expenses	0		(1,000)	(16,288)
Playground Shade reallocated	CO-2024-133	Capital expenses	16,288		0	(0)
Increase expenditure due to revised IT agreement	CO-2024-138	Operating expenses	0		(15,000)	(15,000)
Transfer from IT Reserve to fund change in IT agreement	CO-2024-138	Capital revenue	15,000		0	(0)
Darkan and District Sports Club - Lighting upgrade - pending grant outcome (August 24)	CO-2024-083	Capital expenses				(0)
Additional water tank to be supplied - to be reimbursed	CO-2024-110	Operating expenses		2,610	(2,610)	(0)
Movement to Waste Management Admin from refuse site maintenance	CO-2024-117	Operating expenses		6,500	(6,500)	(0)
Australia Day funding - successful grant application	CO-2024-118	Operating expenses		10,000	(10,000)	(0)
AWARE funding - successful grant application	CO-2024-119	Operating expenses		15,050	(15,050)	(0)
Moodiarrup Sports Club - painting of building - transfer from Reserve	CO-2024-122	Operating expenses		8,582	(8,582)	(0)
Bushfire mitigation funding - successful grant application	CO-2024-123	Operating revenue	129,600		(129,600)	(0)
Purchase costs relating to Station Masters House	CO-2025-012	Capital expenses			(12,000)	(12,000)
Fund Station Masters House purchase expenditure from Economic Development Reserve	CO-2025-012	Capital revenue		12,000		(0)
Reduction in Dep of Education contribution to pool	CO-2025-018	Operating revenue			(20,000)	(20,000)
Increase in fees and charges caravan park, sale of water, private works	CO-2025-018	Operating revenue		45,540		25,540
Reimbursements of staff leave, insurance claim, Station Shop project income	CO-2025-018	Operating revenue		49,006		74,546
Wages greater due to externally funded wages, relief staff and leave payments	CO-2025-018	Operating expenses			(160,080)	(85,534)
Materials for ESL, plant repairs, admin materials, FRRR expenditure, CESM and town planning	CO-2025-018	Operating expenses			(59,926)	(145,460)
Utility reduced cost	CO-2025-018	Operating expenses		13,000		(132,460)
Proceeds on sale of assets	CO-2025-018	Capital revenue			(20,363)	(152,823)
Land and building capital expenditure	CO-2025-018	Capital expenses		80,000		(72,823)
Plant purchases below budget	CO-2025-018	Capital expenses		105,000		32,177
Materials component of infrastructure below budget	CO-2025-018	Capital expenses		10,000		42,177
Decrease transfer from the Plant Reserve	CO-2025-018	Capital revenue			(84,637)	(42,460)
Decrease transfer from the Building Reserve	CO-2025-018	Capital revenue			(30,000)	(72,460)
Increased transfer from the Leave Reserve	CO-2025-018	Operating revenue		86,252		13,792
Decrease in opening balance post budget adoption	CO-2025-018	Opening surplus(deficit)			(13,792)	(0)
Decrease tree lopping budget materials	CO-2025-044	Operating expenses		20,000		20,000
Increase Darkan Football Oval budget materials	CO-2025-045	Operating expenses			(20,000)	(0)
				709,140	(709,140)	0

12.2 ACCOUNTS FOR PAYMENT - JULY 2025

Location:	N/A
Applicant:	N/A
Author:	Kylie Whitaker, Finance Officer
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	15/08/2025
Disclosure of Interest:	Nil
Attachments:	1. Accounts for Payment Listing - July 2025 2. Corporate Card Summary Statement - 26 June to 25 July 2025

SUMMARY:

Council is requested to endorse payments of accounts for July 2025 as listed and note the attached credit card transactions.

BACKGROUND:

The schedule of accounts for payment is included as attachments for Council information.

COMMENT:

If you have any questions regarding payments in the listing, don't hesitate to contact the office before the Council meeting.

CONSULTATION:

No consultation required.

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996

12. Payments from municipal fund or trust fund, restrictions on making

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —

- (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
- (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS:

Policy F29 – Purchasing Policy

Policy F2 – Corporate Transaction Cards Policy

FINANCIAL IMPLICATIONS:

There are no financial implications. Reported expenditure is assessed by management as being consistent with the adopted Annual Budget.

STRATEGIC IMPLICATIONS:

West Arthur Towards 2031

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Comply with regulations and best practice standards to drive good decision making by Council and Staff

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices

- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (25)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Unauthorised (or incorrectly authorised) payments being made
Risk Likelihood (based on history and with existing controls)	Rare (1)
Risk Consequence	Major (4)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Low (4)
Principal Risk Theme	Misconduct
Risk Action Plan (Controls or Treatment Proposed)	Payments listing provided to Council each month

VOTING REQUIREMENTS:

Simple Majority

RESOLUTION OCM-2025-084

Moved: Cr Russell Prowse

Seconded: Cr Robyn Lubcke

That Council:

1. in accordance with section 13 of the Financial Management Regulations of the Local Government Act 1995 and in accordance with delegation, note July 2025 Municipal Fund vouchers 10072025.1-10072025.30, 25072025.1-25072025.23, Licensing, Salaries and Wages, EFT Transfers and Direct Debits totalling \$560,810.21 listed (attached) as approved for payment.
2. note the attached Corporate Credit Card facility transaction summary from 26 June 2025 to 25 July 2025.

In Favour: Crs Karen Harrington, Neil Morrell, Graeme Peirce, Adam Squires, Duncan South, Robyn Lubcke, Russell Prowse

Against: Nil

Abstained: Nil

CARRIED 7/0

Shire of West Arthur

Creditor Payments

July 2025

Date	Reference	Detail	Amount
2/07/2025	Bpay	Dept of Transport	10,918.25
		25/26 Plant Licensing	
25/07/2025	Bpay	Australian Communications & Media	116.00
		Land Mobile System at Mount Fisher	
1/07/2025	Direct Debit	National Australia Bank	108.72
		Merchant Fee	
4/07/2025	Direct Debit	Aware Super Clearing House	10,622.71
		Fornightly Superannuation Contributions	
4/07/2025	Direct Debit	Synergy	148.42
		Town Dam Supply Charge & Consumption	
7/07/2025	Direct Debit	Water Corporation	1,701.80
		10 & 18 Gibbs, 1/10, 2/10, 3/12, 4/12, 6, 8,22, 52 Hillman,	
		15 & 25 Nangip, 31 Arthur, Rail Reserve House, 11 King St	
		Supply Charge & Consumption	
7/07/2025	Direct Debit	Water Corporation	1,588.61
		7 Hillman Supply Charge & Consumption	
8/07/2025	Direct Debit	Synergy	988.80
		CRC Supply Charge & Consumption	
11/07/2025	Direct Debit	Water Corporation	13,177.70
		Growden Place Rear of Lot 2, Lot 361 Moodiarrup Road,	
		Growden Pl Rear of Lot 3, Perry Park, Caravan Park,	
		Darkan Hall, Admin Office, Depot, CRC, Footy Oval,	
		Cemetery Supply Charge & Consumption	
15/07/2025	Direct Debit	Rentfind Technologies Pty Ltd	22.00
		Joint Venture & Staff Housing - Software	
17/07/2025	Direct Debit	Aware Super Clearing House	11,685.17
		Fornightly Superannuation Contributions	
21/07/2025	Direct Debit	Telstra	173.31
		Mobile, Landlines & Data for Shire facilities to 2/7/25	
21/07/2025	Direct Debit	Water Corporation	1,948.56
		Horwood Standpipe Supply Charge & Consumption	
23/07/2025	Direct Debit	WA Treasury Corporation	2,219.40
		Guarantee Fee Shire Loans	
24/07/2025	Direct Debit	Synergy	1,974.48
		Admin Office, 10 King St, Darkan Hall, Town Dam,	
		Hull Park, 10 Gibbs Supply Charge & Consumption	
24/07/2025	Direct Debit	Synergy	1,517.03
		Streetlights Supply Charge & Consumption	
24/07/2025	Direct Debit	Telstra	1,467.16
		Mobile, Landlines & Data for Shire facilities to 2/7/25	
24/07/2025	Direct Debit	Telstra	1,448.06
		Mobile, Landlines & Data for Shire facilities to 2/7/25	

Shire of West Arthur
Creditor Payments
July 2025

25/07/2025	Direct Debit	Synergy	833.46
		Depot Supply Charge & Consumption	
28/07/2025	Direct Debit	NAB Credit Card	5,672.27
		See attached statement	
28/07/2025	Direct Debit	Synergy	3,647.07
		Caravan Park, 6 & 22 Hillman, Rail Reserve,	
		Arthur River Hall, The Shed, Information Bay,	
		Arthur River Historical Site Supply Charge & Consumption	
29/07/2025	Direct Debit	Motorpass	13.54
		Management Fees - Arthur River & Darkan Fuel Card	
29/07/2025	Direct Debit	National Australia Bank	37.24
		NAB Connect Fee Access & Usage	
31/07/2025	Direct Debit	National Australia Bank	10.00
		Account Fees	
31/07/2025	Direct Debit	National Australia Bank	43.00
		Fee Account 086724 508314385	
31/07/2025	Direct Debit	Synergy	120.18
		8 Hillman Supply Charge & Consumption	
1/07/2025	Direct Debit	National Australia Bank	155.51
		Merchant Fee	
3/07/2025	Eft	Salaries and Wages	70,217.34
		Payroll	
10/07/2025	Eft	Air Liquide	57.28
		Cylinder Fees	
17/07/2025	Eft	Salaries and Wages	59,624.88
		Payroll	
31/07/2025	Eft	Salaries and Wages	64,914.76
		Payroll	
10/07/2025	10072025.1	AMPAC Debt Recovery (WA)	3,513.62
		Rate Recovery Costs - A406, A985, A986, A727	
10/07/2025	10072025.2	Australia Post	65.56
		June 25 Postage Account	
10/07/2025	10072025.3	Australian Museums & Galleries Association	161.00
		Membership Renewal 2025	
10/07/2025	10072025.4	B & J Catalano Pty Limited	49,632.00
		Supply & deliver granite gabion stone & road base for	
		Cordoring North Road	
10/07/2025	10072025.5	Bell Sharon	237.92
		Reimbursement for seniors meals groceries, admin office	
		& meeting refreshments	
10/07/2025	10072025.6	Bookeasy Australia Pty Ltd	220.00
		Booking System Caravan Park	
10/07/2025	10072025.7	Bunbury Trucks	810.05
		L/H/R Speed Sensor P/N :HT89546E0061	

Shire of West Arthur
Creditor Payments
July 2025

10/07/2025	10072025.8	Darkan Agri Services	809.70
		Various items for maint./cleaning of shire buildings	
10/07/2025	10072025.9	DKM Workplace Solutions	213.40
		Advisory support subscription	
10/07/2025	10072025.10	Exurban Rural and Regional Planning	4,969.95
		Town Planning Consultancy Services June 2025	
10/07/2025	10072025.11	Fleays Store	68.35
		Office & council refreshments for June 2025	
10/07/2025	10072025.12	Fuel Distributors of WA	17,237.83
		Fuel for Depot & Executive Vehicles	
10/07/2025	10072025.13	Local Government Professionals Aus WA	1,220.00
		Bronze Local Government Subscription & CEO Membership	
10/07/2025	10072025.14	Market Creations	10,340.00
		CouncilConnect Annual Subscription	
10/07/2025	10072025.15	Mcleods Lawyers Pty Ltd	546.92
		Development Application - Composting Facility	
10/07/2025	10072025.16	MJB Industries Pty Ltd	54,426.02
		Pipe & freight for Cordering North Road &	
		Bowelling McAlinden Road	
10/07/2025	10072025.17	Narrogin Tyrepower	1,744.00
		Free Roller for Graders	
10/07/2025	10072025.18	Phoenix Glass	1,765.00
		Darkan Sports Club - reglaze of windows	
10/07/2025	10072025.19	Promotional Exposure	2,475.00
		Seniors Week event - 2025 deposit	
10/07/2025	10072025.20	Putland Motors	1,418.32
		Parts & Repairs Shire Plant	
10/07/2025	10072025.21	Regional Development Aust Wheatbelt Inc	550.00
		2025-26 subscription to the collaborative RDA Wheatbelt &	
		Midwest Gascoyne GrantGuru portal	
10/07/2025	10072025.22	Roslyn King (Cleaning Contractor)	10,814.69
		Monthly Cleaning Payment	
10/07/2025	10072025.23	SOS Office Equipment	208.08
		Photocopier Billing Job June 2025	
10/07/2025	10072025.24	Sprys Meat Market	285.79
		Seniors Meals - meat	
10/07/2025	10072025.25	St Luke's Family Practice	2,310.00
		Darkan Clinic Service Fee - June 2025	
10/07/2025	10072025.26	Team Global Express	119.02
		CJD Equipment, Water exam for Lake freight	
10/07/2025	10072025.27	Think Project	10,564.76
		Thinkproject Digital Asset Register	
10/07/2025	10072025.28	Traffic Equipment Australia t/as VMS Trailer	11,965.79
		TEA05 Speed Radar Sign & Delivery	

Shire of West Arthur
Creditor Payments
July 2025

10/07/2025	10072025.29	Warren Blackwood Waste	3,030.59
		Recycling & Waste services June 2025	
10/07/2025	10072025.30	West Arthur Community Resource Centre	812.57
		June Doctor Hours - 6/6, 13/6, 20/6, 27/6	
25/07/2025	25072025.1	Action Sheds Australia Pty Ltd	12,032.50
		3mx6m Shed	
25/07/2025	25072025.2	AMPAC Debt Recovery (WA)	46.41
		Rate Recovery A727	
25/07/2025	25072025.3	Blueforce	607.75
		Blueforce Video Management Software	
25/07/2025	25072025.4	Bunnings Warehouse	297.33
		Parks & Gardens items	
25/07/2025	25072025.5	Country Road Contracting Limited	2,178.00
		Rubber tyred roller hire	
25/07/2025	25072025.6	DKM Workplace Solutions	213.40
		Advisory support subscription	
25/07/2025	25072025.7	Fordham Lamont Vin	44.00
		Reimbursement for CEO Home Internet	
25/07/2025	25072025.8	Fuel Distributors of WA	257.53
		Ultra HD grease 16kg, fuel for Executive vehicles & card fees	
25/07/2025	25072025.9	Infinitum Technologies Pty Ltd	9,858.33
		Managed Service Agreement - Gold	
25/07/2025	25072025.10	JLT Risk Solutions	346.50
		Marine Cargo - Renewal M9M032560CAN	
25/07/2025	25072025.11	Limitless Promotions	175.00
		Dog Registration Tags x 100 Blue Expiry Tags	
25/07/2025	25072025.12	Local Health Authorities Analytical Comm	414.93
		Annual Fee for LG contribution to LHAAC	
25/07/2025	25072025.13	Magiq Software Limited	31,021.06
		Magiq Enterprise Suite Subscription 2025	
25/07/2025	25072025.14	Mcpest Pest Control	660.00
		Termites spot treatment & travel for Bridges	
25/07/2025	25072025.15	Melbourne Daryl	167.70
		Reimbursement for Work Boots	
25/07/2025	25072025.16	Monarch 360 Pty Ltd	33,915.97
		Licence & Support Monarch EDRMS 2025-26	
25/07/2025	25072025.17	Rasmussen Gary	74.86
		Reimbursement for padlock masterlock	
25/07/2025	25072025.18	Seek Limited	489.50
		Job Advertising - Full time Customer Service	
25/07/2025	25072025.19	Shire of Narrogin	66.56
		Environmental Health Officer June 2025	
25/07/2025	25072025.20	Sprys Meat Market	331.75
		Meat for senior meals	

Shire of West Arthur
Creditor Payments
July 2025

25/07/2025	25072025.21	Team Global Express	68.44
		SW Isuzu Freight	
25/07/2025	25072025.22	WA Contract Ranger Services Pty Limited	2,425.50
		Ranger Services July 2025	
25/07/2025	25072025.23	West Arthur Community Resource Centre	11.25
		Laminating Standpipe posters	
		VOUCHERS	
MUNICIPAL FUND			
		BPAY	\$ 11,034.25
		DIRECT DEBIT	\$ 61,324.20
		EFT	\$ 194,814.26
		10072025.1-10072025.30	\$ 192,535.93
		25072025.1-25072025.23	\$ 95,704.27
		LICENSING JUNE 2025 TRANSFERS	\$ 5,397.30
		TOTAL	\$ 560,810.21

SHIRE OF WEST ARTHUR
PAYMENTS OF ACCOUNTS BY NAB VISA CARD
FOR THE STATEMENT PERIOD: 26 June to 25 July 2025

[illegible]

1. Kylie Whitaker, Finance Officer have reviewed the IAB visa card payments and confirm that from the descriptions on the documentation provided that:

1. all transactions are expenses incurred by the Shire of West Arthur;
2. all purchases have been made in accordance with the Shire of West Arthur policies and procedures;
3. all purchases are in accordance with the Local Government Act 1995 and associated regulations;
4. no purchase of alcohol or tobacco is evident.

DATE: 30/7/25

Kylie Whitaker:

Forest to Wheatbelt

13 WORKS AND SERVICES

Nil

14 REGULATORY SERVICES**14.1 DEVELOPMENT APPLICATION - PROPOSED METEOROLOGICAL MONITORING MAST**

Item 14.1 was brought forward in the order of business in accordance with Council Resolution OCM-2025-078 – Refer Page 8.

15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

16 NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

RESOLUTION OCM-2025-085

Moved: Cr Robyn Lubcke

Seconded: Cr Duncan South

That Council accepts the Late Item 16.1 Adoption of 2025-2026 Annual Budget.

In Favour: Crs Karen Harrington, Neil Morrell, Graeme Peirce, Adam Squires, Duncan South, Robyn Lubcke, and Russell Prowse

Against: Nil

Abstained: Nil

CARRIED 7/0**16.1 ADOPTION OF 2024-2025 ANNUAL BUDGET**

Item 16.1 was brought forward in the order of business in accordance with Council Resolution OCM-2025-078 – Refer Page 61.

17 MATTERS BEHIND CLOSED DOORS

Nil

18 CLOSURE OF MEETING

The meeting was declared closed at 8.10pm.